

**VILLAGE OF DOLTON, ILLINOIS**

**MONTHLY FINANCIAL REPORT**

**SEPTEMBER 30, 2021**

**VILLAGE OF DOLTON, ILLINOIS  
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**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**AS OF SEPTEMBER 30, 2021**

|                                      | General<br>Fund        | Special<br>Revenue Funds | Debt<br>Service Funds  | Total                   |
|--------------------------------------|------------------------|--------------------------|------------------------|-------------------------|
| <b>ASSETS</b>                        |                        |                          |                        |                         |
| Cash and cash equivalents            | \$ 4,570,686.37        | \$ 6,414,176.91          | \$ 2,364,166.90        | \$ 13,349,030.18        |
| Restricted cash                      | 1,147,163.12           | -                        | -                      | 1,147,163.12            |
| Receivables                          |                        |                          |                        |                         |
| Property taxes-net                   | 4,269,227.58           | 1,874,942.74             | 3,935,231.93           | 10,079,402.25           |
| Refuse                               | 742,038.70             | -                        | -                      | 742,038.70              |
| Other taxes                          | 1,557,740.46           | -                        | -                      | 1,557,740.46            |
| Other                                | 437,562.02             | 76,272.79                | -                      | 513,834.81              |
| Due from other funds                 | 2,446,894.34           | 4,015,713.19             | -                      | 6,462,607.53            |
| Due from other governmental agencies |                        |                          |                        |                         |
| Park district                        | 300,000.00             | -                        | -                      | 300,000.00              |
| Less: allowance for uncollectible    | (300,000.00)           | -                        | -                      | (300,000.00)            |
| Inventories                          | 3,977.15               | -                        | -                      | 3,977.15                |
| Land held for resale                 | 245,712.00             | -                        | -                      | 245,712.00              |
| Prepaid items                        | 261,193.31             | -                        | -                      | 261,193.31              |
|                                      | <u>\$15,682,195.05</u> | <u>\$12,381,105.63</u>   | <u>\$ 6,299,398.83</u> | <u>\$ 34,362,699.51</u> |
|                                      |                        |                          |                        |                         |
| <b>LIABILITIES</b>                   |                        |                          |                        |                         |
| Accounts payable                     | 738,722.33             | 425,686.41               | 1,900.00               | 1,166,308.74            |
| Accrued salaries payable             | 483,835.74             | -                        | -                      | 483,835.74              |
| Due to other funds                   | 5,027,192.45           | 707,897.34               | (41,050.20)            | 5,694,039.59            |
| Due to pension funds                 | 310,327.63             | -                        | -                      | 310,327.63              |
| Unclaimed property checks            | 25,241.89              | -                        | -                      | 25,241.89               |
| Utility overpayments                 | 98,111.47              | -                        | -                      | 98,111.47               |
| Payroll withholdings                 | 19,545.33              | -                        | -                      | 19,545.33               |
| Sales tax incentive payable          | 81,196.66              | -                        | -                      | 81,196.66               |
| Deposits payable                     | 65,225.00              | 76,542.57                | -                      | 141,767.57              |
| Red light fees payable               | 127,609.06             | -                        | -                      | 127,609.06              |
| Retro payable                        | -                      | -                        | -                      | -                       |
| Property taxes-allowance             | 550,446.00             | 241,742.00               | 501,456.18             | 1,293,644.18            |
| Liability insurance payable          | -                      | -                        | -                      | -                       |
| Due to other agencies                | -                      | -                        | -                      | -                       |
| Other liabilities                    | 8,171.85               | -                        | -                      | 8,171.85                |
|                                      | <u>7,535,625.41</u>    | <u>1,451,868.32</u>      | <u>462,305.98</u>      | <u>9,449,799.71</u>     |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS (CONTINUED)**  
**AS OF SEPTEMBER 30, 2021**

|   | General<br>Fund        | Special<br>Revenue Funds | Debt<br>Service Funds  | Total                   |
|---|------------------------|--------------------------|------------------------|-------------------------|
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                  |                        |                          |                        |                         |
| Property taxes levied<br>for subsequent year                          | \$ 3,718,781.58        | \$ 1,633,200.74          | \$ 3,433,775.75        | \$ 8,785,758.07         |
| Grants  | 10,813.22              | 1,017,249.20             | -                      | 1,028,062.42            |
| Total deferred inflows of resources                                   | <u>3,729,594.80</u>    | <u>2,650,449.94</u>      | <u>3,433,775.75</u>    | <u>9,813,820.49</u>     |
| <b>FUND BALANCES</b>  |                        |                          |                        |                         |
| Nonspendable  |                        |                          |                        |                         |
| Prepaid items   | 261,193.31             | -                        | -                      | 261,193.31              |
| Advances from other funds   | 2,446,894.34           | -                        | -                      | 2,446,894.34            |
| Land held for resale  | 245,712.00             | -                        | -                      | 245,712.00              |
| Inventories   | 3,977.15               | -                        | -                      | 3,977.15                |
| Restricted  |                        |                          |                        |                         |
| Street maintenance  | -                      | 3,969,232.28             | -                      | 3,969,232.28            |
| Economic development  | -                      | 3,380,864.76             | -                      | 3,380,864.76            |
| Grants  | 625,722.52             | 1,519,040.60             | -                      | 2,144,763.12            |
| Capital improvement   | -                      | -                        | -                      | -                       |
| Public safety   | 8,201.88               | 190,164.00               | -                      | 198,365.88              |
| Tort liability  | 159,571.97             | -                        | -                      | 159,571.97              |
| Debt service  | -                      | -                        | 2,403,317.10           | 2,403,317.10            |
| Unassigned (deficit)  | <u>665,701.67</u>      | <u>(780,514.27)</u>      | <u>-</u>               | <u>(114,812.60)</u>     |
| Total fund balances (deficit)   | <u>4,416,974.84</u>    | <u>8,278,787.37</u>      | <u>2,403,317.10</u>    | <u>15,099,079.31</u>    |
| Total liabilities, deferred inflows of<br>resources and fund balances | <u>\$15,682,195.05</u> | <u>\$12,381,105.63</u>   | <u>\$ 6,299,398.83</u> | <u>\$ 34,362,699.51</u> |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

|                                   | General<br>Fund     | Special<br>Revenue Funds | Debt<br>Service Fund | Total                |
|-----------------------------------|---------------------|--------------------------|----------------------|----------------------|
| <b>REVENUES</b>                   |                     |                          |                      |                      |
| Property taxes-net                | \$ 337,114.05       | \$ -                     | \$ 1,305,069.25      | \$ 1,642,183.30      |
| Property taxes-pension            | -                   | 504,287.98               | -                    | 504,287.98           |
| Property taxes-tort               | 104,610.30          | -                        | -                    | 104,610.30           |
| Other taxes                       | 2,859,836.04        | 390,228.57               | 52,698.25            | 3,302,762.86         |
| <b>Total taxes</b>                | <b>3,301,560.39</b> | <b>894,516.55</b>        | <b>1,357,767.50</b>  | <b>5,553,844.44</b>  |
| <b>Intergovernmental</b>          |                     |                          |                      |                      |
| State income tax                  | 1,392,117.49        | -                        | -                    | 1,392,117.49         |
| Personal property replacement tax | 164,613.64          | -                        | -                    | 164,613.64           |
| Local motor fuel tax              | 8,691.12            | -                        | -                    | 8,691.12             |
| 911 service surcharge             | 4,628.75            | -                        | -                    | 4,628.75             |
| Grants                            | 116,033.06          | -                        | -                    | 116,033.06           |
| <b>Total intergovernmental</b>    | <b>1,686,084.06</b> | <b>-</b>                 | <b>-</b>             | <b>1,686,084.06</b>  |
| Licenses                          | 742,549.40          | -                        | -                    | 742,549.40           |
| Permits                           | 188,261.66          | -                        | -                    | 188,261.66           |
| Charge for services               | 739,220.58          | -                        | -                    | 739,220.58           |
| Fines and forfeitures             | 1,325,637.81        | 24,440.00                | -                    | 1,350,077.81         |
| Interest income                   | 206.00              | 341.42                   | 27.66                | 575.08               |
| Other                             | 161,232.97          | 1,500.00                 | -                    | 162,732.97           |
| <b>Total revenues</b>             | <b>8,144,752.87</b> | <b>920,797.97</b>        | <b>1,357,795.16</b>  | <b>10,423,346.00</b> |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES (CONTINUED)**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

|   | General<br>Fund        | Special<br>Revenue Funds | Debt<br>Service Fund   | Total                  |
|---|------------------------|--------------------------|------------------------|------------------------|
| <b>EXPENDITURES</b>                                       |                        |                          |                        |                        |
| Administrative compensation                               | \$ 170,588.32          | \$ -                     | \$ -                   | \$ 170,588.32          |
| General administration                                    | 1,998,988.08           | -                        | 1,900.00               | 2,000,888.08           |
| Media center  | 33,394.77              | -                        | -                      | 33,394.77              |
| Village Clerk   | 5,094.03               | -                        | -                      | 5,094.03               |
| Police department   | 2,720,029.17           | 73,500.90                | -                      | 2,793,530.07           |
| Fire department   | 1,421,768.22           | 48,200.86                | -                      | 1,469,969.08           |
| Finance department  | 59,162.65              | -                        | -                      | 59,162.65              |
| Public works department                                   | 770,023.43             | -                        | -                      | 770,023.43             |
| Property preservation engineer department                 | 38,636.20              | -                        | -                      | 38,636.20              |
| Property acquisition department                           | -                      | -                        | -                      | -                      |
| Permits & licenses department                             | 61,559.86              | -                        | -                      | 61,559.86              |
| Housing department  | 215,930.08             | -                        | -                      | 215,930.08             |
| Sanitation department                                     | 603,721.34             | -                        | -                      | 603,721.34             |
| Board and commissions department                          | -                      | -                        | -                      | -                      |
| Street maintenance  | -                      | 223,924.03               | -                      | 223,924.03             |
| Economic development                                      | -                      | 393,205.75               | -                      | 393,205.75             |
| Debt Service  | -                      | -                        | 421,567.50             | 421,567.50             |
|   | <u>8,098,896.15</u>    | <u>738,831.54</u>        | <u>423,467.50</u>      | <u>9,261,195.19</u>    |
| Total expenditures  |                        |                          |                        |                        |
| Excess (deficiency) of revenues over (under) expenditures | <u>45,856.72</u>       | <u>181,966.43</u>        | <u>934,327.66</u>      | <u>1,162,150.81</u>    |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                        |                          |                        |                        |
| Bond proceeds   | -                      | -                        | -                      | -                      |
| Capital lease proceeds                                    | -                      | -                        | -                      | -                      |
| Sale of fixed assets                                      | 6,800.00               | -                        | -                      | 6,800.00               |
| Sale of property  | -                      | -                        | -                      | -                      |
| City of Chicago payment                                   | -                      | -                        | -                      | -                      |
| Sale of foreclosed property                               | -                      | -                        | -                      | -                      |
| Transfers in  | -                      | -                        | -                      | -                      |
| Transfers out   | -                      | -                        | -                      | -                      |
|   | <u>6,800.00</u>        | <u>-</u>                 | <u>-</u>               | <u>6,800.00</u>        |
| Total other financing sources (uses)                      |                        |                          |                        |                        |
| Net change in fund balances                               | 52,656.72              | 181,966.43               | 934,327.66             | 1,168,950.81           |
| Fund balances (deficit) at beginning of year              | <u>4,364,318.12</u>    | <u>6,577,780.34</u>      | <u>1,468,989.44</u>    | <u>12,411,087.90</u>   |
| Fund balances (deficit) at end of year                    | <u>\$ 4,416,974.84</u> | <u>\$ 6,759,746.77</u>   | <u>\$ 2,403,317.10</u> | <u>\$13,580,038.71</u> |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND**  
**AS OF SEPTEMBER 30, 2021**

|   | Current Year<br>Actual      | Prior Year<br>Actual        |
|---|-----------------------------|-----------------------------|
| <b>ASSETS</b>                             |                             |                             |
| Cash and cash equivalents                 | \$ 4,570,686.37             | \$ 5,185,672.41             |
| Restricted cash                           | 1,147,163.12                | 927,597.44                  |
| Receivables                               |                             |                             |
| Property taxes-net                        | 4,269,227.58                | 5,549,801.37                |
| Refuse                                    | 742,038.70                  | 2,160,243.99                |
| Other taxes                               | 1,557,740.46                | 926,489.90                  |
| Other                                     | 437,562.02                  | 2,977.57                    |
| Due from other funds                      | 2,446,894.34                | 1,943,839.57                |
| Due from other governmental agencies      |                             |                             |
| Park district                             | 300,000.00                  | 300,000.00                  |
| Less: allowance for uncollectible         | (300,000.00)                | (300,000.00)                |
| Inventories                               | 3,977.15                    | 3,977.15                    |
| Land held for resale                      | 245,712.00                  | 245,712.00                  |
| Prepaid items                             | 261,193.31                  | 500,604.15                  |
|   | <u>                    </u> | <u>                    </u> |
| Total assets                              | <u>\$ 15,682,195.05</u>     | <u>\$ 17,446,915.55</u>     |
| <b>LIABILITIES</b>                        |                             |                             |
| Accounts payable                          | 738,722.33                  | 406,920.49                  |
| Accrued salaries payable                  | 483,835.74                  | 436,367.57                  |
| Due to other funds                        | 5,027,192.45                | 6,619,582.26                |
| Due to pension funds                      | 310,327.63                  | 349,614.08                  |
| Unclaimed property checks                 | 25,241.89                   | 25,662.72                   |
| Utility overpayments                      | 98,111.47                   | 1,596,136.39                |
| Payroll withholdings                      | 19,545.33                   | 10,964.25                   |
| Sales tax incentive payable               | 81,196.66                   | -                           |
| Escrow deposits                           | 65,225.00                   | 66,725.00                   |
| Red light fees payable                    | 127,609.06                  | 92,629.91                   |
| Retro payable                             | -                           | 159,622.41                  |
| Property taxes-allowance                  | 550,446.00                  | 516,686.00                  |
| Liability insurance payable               | -                           | -                           |
| Due to other agencies                     | -                           | -                           |
| Other liabilities                         | 8,171.85                    | 7,517.23                    |
|   | <u>                    </u> | <u>                    </u> |
| Total liabilities                         | <u>7,535,625.41</u>         | <u>10,288,428.31</u>        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>      |                             |                             |
| Property taxes levied for subsequent year | 3,718,781.58                | 5,033,115.37                |
| Grants                                    | 10,813.22                   | 10,813.22                   |
|   | <u>                    </u> | <u>                    </u> |
| Total deferred inflows of resources       | <u>3,729,594.80</u>         | <u>5,043,928.59</u>         |

*Amounts UNAUDITED updated through September 30, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND (CONTINUED)**  
**AS OF SEPTEMBER 30, 2021**

|   | Current Year<br>Actual | Prior Year<br>Actual |
|---|------------------------|----------------------|
| <b>FUND BALANCES</b>  |                        |                      |
| Nonspendable  |                        |                      |
| Prepaid items   | \$ 261,193.31          | \$ 500,604.15        |
| Advances from other funds   | 2,446,894.34           | 1,943,839.57         |
| Land held for resale  | 245,712.00             | 245,712.00           |
| Inventories   | 3,977.15               | 3,977.15             |
| Restricted  |                        |                      |
| Grants  | 625,722.52             | -                    |
| Capital improvement   | -                      | 444,077.75           |
| Public safety   | 8,201.88               | 8,201.88             |
| Tort liability  | 159,571.97             | 57,079.30            |
| Debt service  | -                      | 418,238.51           |
| Unassigned (deficit)  | 665,701.67             | (1,507,171.66)       |
| Total fund balances (deficit)   | 4,416,974.84           | 2,114,558.65         |
| Total liabilities, deferred inflows of<br>resources and fund balances | \$ 15,682,195.05       | \$ 17,446,915.55     |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

|  | September<br>Actual | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|--|---------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>REVENUES</b>                        |                     |                                  |                       |                      |                                   |
| Property taxes-net                     | \$ 60,980.77        | \$ 337,114.05                    | \$ 4,861,212.00       | 6.93%                | \$ 1,105,439.59                   |
| Property taxes-tort                    | 38,310.80           | 104,610.30                       | 1,200,000.00          | 8.72%                | 263,571.96                        |
| Other taxes                            |                     |                                  |                       |                      |                                   |
| Cannabis tax                           | 2,879.87            | 13,745.54                        | 25,000.00             | 54.98%               | 6,100.38                          |
| Home rule sales tax                    | 113,401.22          | 513,111.46                       | 960,000.00            | 53.45%               | 356,478.55                        |
| Hotel tax                              | -                   | -                                | 10,000.00             | 0.00%                | 3,750.00                          |
| Sales tax                              | 252,049.37          | 1,175,531.37                     | 2,990,000.00          | 39.32%               | 996,889.84                        |
| Simplified municipal telecom tax       | 20,848.90           | 97,968.42                        | 260,000.00            | 37.68%               | 106,067.25                        |
| Transfer tax                           | 40,020.00           | 160,779.79                       | 340,000.00            | 47.29%               | 110,502.25                        |
| Utilities tax                          | 107,507.77          | 669,884.46                       | 1,611,000.00          | 41.58%               | 557,478.72                        |
| Video gaming tax                       | 62,880.73           | 200,611.76                       | 280,000.00            | 71.65%               | 42,348.11                         |
| Other taxes                            | 4,453.54            | 28,203.24                        | 81,000.00             | 34.82%               | 43,221.33                         |
| Total taxes                            | <u>703,332.97</u>   | <u>3,301,560.39</u>              | <u>12,618,212.00</u>  | <u>26.17%</u>        | <u>3,591,847.98</u>               |
| Intergovernmental                      |                     |                                  |                       |                      |                                   |
| State income tax                       | 181,843.15          | 1,392,117.49                     | 2,520,000.00          | 55.24%               | 1,099,400.82                      |
| Personal property replacement tax      | -                   | 164,613.64                       | 270,000.00            | 60.97%               | 97,322.44                         |
| Local motor fuel tax                   | 1,237.10            | 8,691.12                         | 39,000.00             | 22.28%               | 14,420.48                         |
| 911 service surcharge                  | -                   | 4,628.75                         | 12,000.00             | 38.57%               | 4,628.75                          |
| Grants                                 |                     |                                  |                       |                      |                                   |
| Census 2020                            | -                   | -                                | -                     | 0.00%                | 6,553.00                          |
| Comed region green grant               | -                   | -                                | -                     | 0.00%                | 5,000.00                          |
| Community development block grant      | -                   | -                                | 200,000.00            | 0.00%                | -                                 |
| COVID-19                               | -                   | -                                | -                     | 0.00%                | -                                 |
| COPS grant                             | -                   | -                                | 219,000.00            | 0.00%                | -                                 |
| Cares Act FFCRA social security credit | -                   | 4,166.06                         | 35,000.00             | 11.90%               | 4,351.69                          |
| Firefighters small tools               | -                   | -                                | -                     | 0.00%                | -                                 |
| Firefighters assistances               | -                   | -                                | -                     | 0.00%                | -                                 |
| Grass cutting                          | 11,867.00           | 11,867.00                        | 39,000.00             | 30.43%               | 2,141.00                          |
| Illinois public risk fund              | -                   | -                                | -                     | 0.00%                | -                                 |
| JAG                                    | -                   | -                                | 20,000.00             | 0.00%                | -                                 |
| Grants-other                           | -                   | 100,000.00                       | -                     | 0.00%                | -                                 |
| Total intergovernmental                | <u>194,947.25</u>   | <u>1,686,084.06</u>              | <u>3,354,000.00</u>   | <u>50.27%</u>        | <u>1,233,818.18</u>               |
| Licenses                               |                     |                                  |                       |                      |                                   |
| Rental                                 | 2,035.00            | 10,970.00                        | 58,000.00             | 18.91%               | 18,050.00                         |
| Vehicle                                | 11,305.00           | 280,925.00                       | 354,000.00            | 79.36%               | 267,000.00                        |
| Business                               | 3,800.00            | 52,770.00                        | 270,000.00            | 19.54%               | 11,460.00                         |
| Animal                                 | 65.00               | 3,510.00                         | 4,000.00              | 87.75%               | 3,765.00                          |
| Cable franchise                        | 1,829.62            | 134,230.78                       | 250,000.00            | 53.69%               | 122,595.12                        |
| Contractors                            | 15,400.00           | 95,560.00                        | 100,000.00            | 95.56%               | 97,390.00                         |
| Other licenses                         | 1,901.99            | 13,961.99                        | 50,000.00             | 27.92%               | 82,421.00                         |
| Liquor                                 | -                   | 14,161.63                        | 95,000.00             | 14.91%               | 39,308.35                         |
| Inspection fees                        | 27,710.00           | 125,910.00                       | 250,000.00            | 50.36%               | 132,369.72                        |
| Fire fees                              | 650.00              | 10,550.00                        | 25,000.00             | 42.20%               | 9,800.00                          |
| Total licenses                         | <u>64,696.61</u>    | <u>742,549.40</u>                | <u>1,456,000.00</u>   | <u>51.00%</u>        | <u>784,159.19</u>                 |
| Permits                                |                     |                                  |                       |                      |                                   |
| Building                               | 37,876.96           | 185,276.66                       | 350,000.00            | 52.94%               | 137,848.55                        |
| Other permits                          | -                   | 2,985.00                         | 10,000.00             | 29.85%               | 4,765.00                          |
| Total permits                          | <u>37,876.96</u>    | <u>188,261.66</u>                | <u>360,000.00</u>     | <u>52.29%</u>        | <u>142,613.55</u>                 |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED SEPTEMBER 30, 2021

|                                    | September<br>Actual | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|------------------------------------|---------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>REVENUES (Continued)</b>        |                     |                                  |                       |                      |                                   |
| Charge for services                |                     |                                  |                       |                      |                                   |
| Utilities charges                  | \$ 108,961.21       | \$ 737,436.10                    | \$ 1,832,000.00       | 40.25%               | \$ 729,766.11                     |
| Utilities penalties                | 360.00              | 1,400.00                         | -                     | 0.00%                | 240.00                            |
| Special police services            | -                   | 384.48                           | 2,500.00              | 15.38%               | 1,050.68                          |
| Total charge for services          | <u>109,321.21</u>   | <u>739,220.58</u>                | <u>1,834,500.00</u>   | <u>40.30%</u>        | <u>731,056.79</u>                 |
| Fines and forfeitures              |                     |                                  |                       |                      |                                   |
| Red light fees                     | 106,476.50          | 701,012.15                       | 500,000.00            | 140.20%              | 304,757.34                        |
| Towing fees                        | 14,500.00           | 59,400.00                        | 160,000.00            | 37.13%               | 68,100.00                         |
| Court fines                        | 1,140.00            | 8,335.00                         | 30,000.00             | 27.78%               | 10,420.00                         |
| Parking fines                      | 14,055.00           | 88,897.00                        | 140,000.00            | 63.50%               | 52,394.00                         |
| Overweight truck fines             | -                   | 780.00                           | 10,000.00             | 7.80%                | 600.00                            |
| Housing fines                      | 35,169.75           | 173,505.67                       | 350,000.00            | 49.57%               | 113,440.58                        |
| Municipal collections              | 46,240.80           | 191,400.93                       | 350,000.00            | 54.69%               | 194,477.43                        |
| Local debt recovery collections    | 5,306.83            | 92,232.06                        | 321,000.00            | 28.73%               | 123,080.59                        |
| Other fines                        | 750.00              | 8,825.00                         | 60,000.00             | 14.71%               | 26,227.50                         |
| Fire recovery program              | -                   | -                                | 200,000.00            | 0.00%                | -                                 |
| Forfeiture income                  | -                   | 1,250.00                         | -                     | 0.00%                | -                                 |
| Total fines and forfeitures        | <u>223,638.88</u>   | <u>1,325,637.81</u>              | <u>2,121,000.00</u>   | <u>62.50%</u>        | <u>893,497.44</u>                 |
| Interest income                    | <u>33.19</u>        | <u>206.00</u>                    | <u>4,000.00</u>       | <u>5.15%</u>         | <u>2,718.45</u>                   |
| Other                              |                     |                                  |                       |                      |                                   |
| Escrow forfeiture                  | 6,000.00            | 34,500.00                        | 60,000.00             | 57.50%               | 29,000.00                         |
| Sponsorships                       | 1,500.00            | 4,600.00                         | 15,000.00             | 30.67%               | -                                 |
| Sponsorships-Ardagh                | -                   | -                                | -                     | 0.00%                | 50,000.00                         |
| Rental income                      | 1,520.88            | 9,125.28                         | 40,000.00             | 22.81%               | 6,108.52                          |
| Village property rental            | -                   | -                                | -                     | 0.00%                | -                                 |
| Retiree insurance contribution     | -                   | -                                | -                     | 0.00%                | 24,948.66                         |
| Insurance reimbursement            | -                   | -                                | 6,000.00              | 0.00%                | -                                 |
| Employee insurance reimbursement   | -                   | -                                | -                     | 0.00%                | -                                 |
| Workers compensation reimbursement | 7,118.30            | 52,012.76                        | 80,000.00             | 65.02%               | 6,051.36                          |
| TIF #3 Indulux reimbursement       | 7,354.90            | 36,774.50                        | 90,000.00             | 40.86%               | 35,703.40                         |
| Motor fuel tax reimbursement       | -                   | -                                | 150,000.00            | 0.00%                | -                                 |
| Miscellaneous                      | 3,234.20            | 24,220.43                        | 90,000.00             | 26.91%               | 24,405.08                         |
| Total other                        | <u>26,728.28</u>    | <u>161,232.97</u>                | <u>531,000.00</u>     | <u>30.36%</u>        | <u>176,217.02</u>                 |
| Total revenues                     | <u>1,360,575.35</u> | <u>8,144,752.87</u>              | <u>22,278,712.00</u>  | <u>36.56%</u>        | <u>7,555,928.60</u>               |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

|  | September<br>Actual | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|--|---------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>EXPENDITURES</b>                      |                     |                                  |                       |                      |                                   |
| Administrative compensation              |                     |                                  |                       |                      |                                   |
| Salaries                                 | \$ 11,251.00        | \$ 61,880.50                     | \$ 142,680.00         | 43.37%               | \$ 60,085.45                      |
| Salaries-elected official allowance      | 9,333.36            | 46,666.80                        | 112,000.00            | 41.67%               | 46,666.80                         |
| FICA tax                                 | 1,574.67            | 8,303.70                         | 19,500.00             | 42.58%               | 8,166.38                          |
| IMRF contribution                        | 195.58              | 1,027.11                         | 8,000.00              | 12.84%               | 1,703.87                          |
| Medical insurance                        | 8,917.32            | 52,710.21                        | 145,000.00            | 36.35%               | 61,218.91                         |
| Total administrative compensation        | <u>31,271.93</u>    | <u>170,588.32</u>                | <u>427,180.00</u>     | <u>39.93%</u>        | <u>177,841.41</u>                 |
| General administration                   |                     |                                  |                       |                      |                                   |
| Salaries                                 | 16,026.26           | 100,129.97                       | 457,500.00            | 21.89%               | 115,235.64                        |
| FICA tax                                 | 1,184.78            | 17,500.75                        | 40,000.00             | 43.75%               | 8,475.46                          |
| IMRF contribution                        | 136.74              | 867.01                           | 7,000.00              | 12.39%               | 1,975.06                          |
| Medical insurance                        | 2,856.99            | 23,080.02                        | 125,000.00            | 18.46%               | 31,745.41                         |
| Medical insurance-retirees               | 12,482.47           | 59,088.98                        | 110,000.00            | 53.72%               | 58,393.24                         |
| Unemployment compensation                | -                   | -                                | 56,000.00             | 0.00%                | 21,763.00                         |
| Worker's compensation                    | -                   | 234,347.00                       | 1,200,000.00          | 19.53%               | 189,409.50                        |
| Membership dues                          | 1,041.89            | 3,281.89                         | 30,000.00             | 10.94%               | 14,752.89                         |
| Training                                 | -                   | -                                | 10,000.00             | 0.00%                | -                                 |
| Janitorial services                      | 330.00              | 1,132.00                         | 5,000.00              | 22.64%               | 1,975.40                          |
| Bank fees                                | 4,777.52            | 47,326.91                        | 90,000.00             | 52.59%               | 28,496.39                         |
| Municipal collection of Amercia fees     | 5,083.86            | 60,284.94                        | 140,000.00            | 43.06%               | 103,284.72                        |
| Red light service fees                   | 40,484.32           | 287,721.18                       | 200,000.00            | 143.86%              | 234,944.53                        |
| Fire service fees                        | -                   | -                                | 12,000.00             | 0.00%                | -                                 |
| Postage & mailing                        | 1,002.77            | 4,921.85                         | 15,000.00             | 32.81%               | 6,567.47                          |
| Printing                                 | -                   | -                                | 500.00                | 0.00%                | 277.00                            |
| Publishing                               | -                   | 291.00                           | 4,000.00              | 7.28%                | -                                 |
| Newspaper public outreach                | -                   | -                                | -                     | 0.00%                | -                                 |
| Office supplies                          | -                   | 2,170.31                         | 7,500.00              | 28.94%               | 1,024.82                          |
| Operating supplies                       | -                   | -                                | -                     | 0.00%                | (1.40)                            |
| Court reporting & filing fees            | -                   | -                                | -                     | 0.00%                | -                                 |
| Legal fees                               | 34,162.34           | 92,372.23                        | 380,000.00            | 24.31%               | 54,102.49                         |
| Auditing                                 | -                   | -                                | 50,000.00             | 0.00%                | 1,500.00                          |
| Medical services & drug testing          | 1,734.00            | 2,874.00                         | 10,000.00             | 28.74%               | 1,719.00                          |
| Settlements                              | -                   | -                                | 5,000.00              | 0.00%                | -                                 |
| Telephone                                | 26,702.23           | 130,137.23                       | 180,000.00            | 72.30%               | 111,576.23                        |
| Utilities                                | 437.89              | 6,094.00                         | 25,000.00             | 24.38%               | 7,015.98                          |
| Powering safe communities                | -                   | -                                | -                     | 0.00%                | -                                 |
| Liability insurance                      | 45,513.95           | 421,107.47                       | 860,000.00            | 48.97%               | 488,607.27                        |
| Maintenance services building & grounds  | -                   | 7,162.04                         | 12,500.00             | 57.30%               | 1,622.85                          |
| Maintenance services equipment           | -                   | -                                | 5,000.00              | 0.00%                | 197.50                            |
| Maintenance services vehicle             | 897.99              | 922.99                           | 5,000.00              | 18.46%               | -                                 |
| Maintenance supplies buildings & grounds | -                   | 683.92                           | -                     | 0.00%                | 549.50                            |
| Other professional services              | 2,447.84            | 21,695.99                        | 170,000.00            | 12.76%               | 8,029.07                          |
| Other contractual services               | 58,625.33           | 355,309.33                       | 720,000.00            | 49.35%               | 363,325.24                        |
| Special events & activities              | 2,000.00            | 25,388.27                        | 30,000.00             | 84.63%               | 450.00                            |
| Senior services                          | -                   | -                                | -                     | 0.00%                | -                                 |
| Coronavirus expenditures                 | -                   | 4,891.77                         | -                     | 0.00%                | 1,748.79                          |
| Grants                                   |                     |                                  |                       |                      |                                   |
| Census expenditures                      | -                   | -                                | -                     | 0.00%                | 1,127.63                          |
| CDBG expenditures                        | -                   | -                                | 200,000.00            | 0.00%                | 3,869.77                          |
| Ardagh expenditures                      | -                   | -                                | -                     | 0.00%                | 44,870.74                         |
| Other miscellaneous expenses             | 6,715.46            | 30,675.41                        | 140,000.00            | 21.91%               | 11,811.64                         |
| Capital outlay                           |                     |                                  |                       |                      |                                   |
| Equipment                                | 788.00              | 11,868.46                        | -                     | 0.00%                | -                                 |
| Building                                 | -                   | 45,661.16                        | 135,000.00            | 33.82%               | -                                 |
| Total general administration             | <u>265,432.63</u>   | <u>1,998,988.08</u>              | <u>5,437,000.00</u>   | <u>36.77%</u>        | <u>1,920,442.83</u>               |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
 STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 GENERAL FUND (CONTINUED)  
 FOR THE PERIOD ENDED SEPTEMBER 30, 2021

|  | September<br>Actual | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|--|---------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>EXPENDITURES (Continued)</b>          |                     |                                  |                       |                      |                                   |
| Media center                             |                     |                                  |                       |                      |                                   |
| Salaries                                 | \$ -                | \$ 6,834.45                      | \$ 5,000.00           | 136.69%              | \$ 4,193.55                       |
| FICA tax                                 | -                   | 522.86                           | 2,000.00              | 26.14%               | 320.78                            |
| IMRF contribution                        | -                   | -                                | -                     | 0.00%                | -                                 |
| Medical insurance                        | -                   | -                                | -                     | 0.00%                | -                                 |
| Publishing                               | -                   | -                                | -                     | 0.00%                | -                                 |
| Office supplies                          | -                   | -                                | 1,000.00              | 0.00%                | 928.50                            |
| Operating supplies                       | -                   | -                                | -                     | 0.00%                | -                                 |
| Other professional services              | -                   | 25,824.33                        | 70,000.00             | 36.89%               | 9,287.50                          |
| Other miscellaneous expenses             | -                   | 213.13                           | 1,500.00              | 14.21%               | 975.59                            |
| Coronavirus expenditures                 | -                   | -                                | -                     | 0.00%                | 113.99                            |
| Capital outlay                           |                     |                                  |                       |                      |                                   |
| Equipment                                | -                   | -                                | 8,000.00              | 0.00%                | -                                 |
| <b>Total media center</b>                | <b>-</b>            | <b>33,394.77</b>                 | <b>87,500.00</b>      | <b>38.17%</b>        | <b>15,819.91</b>                  |
| Village Clerk                            |                     |                                  |                       |                      |                                   |
| Salaries                                 | 250.00              | 1,250.00                         | 35,000.00             | 3.57%                | -                                 |
| FICA tax                                 | -                   | -                                | 2,500.00              | 0.00%                | -                                 |
| IMRF contribution                        | -                   | -                                | 500.00                | 0.00%                | -                                 |
| Medical insurance                        | -                   | -                                | 25,000.00             | 0.00%                | -                                 |
| Publishing                               | -                   | -                                | 10,000.00             | 0.00%                | -                                 |
| Office supplies                          | -                   | 771.67                           | 3,000.00              | 25.72%               | 98.42                             |
| Other miscellaneous expenses             | -                   | 122.36                           | -                     | 0.00%                | -                                 |
| Other professional services              | -                   | -                                | -                     | 0.00%                | -                                 |
| Capital outlay                           |                     |                                  |                       |                      |                                   |
| Equipment                                | -                   | 2,950.00                         | 2,000.00              | 147.50%              | -                                 |
| <b>Total Village Clerk</b>               | <b>250.00</b>       | <b>5,094.03</b>                  | <b>78,000.00</b>      | <b>6.53%</b>         | <b>98.42</b>                      |
| Police department                        |                     |                                  |                       |                      |                                   |
| Salaries                                 | 210,126.13          | 1,161,273.84                     | 3,580,000.00          | 32.44%               | 1,209,406.79                      |
| Salaries overtime                        | 51,981.38           | 209,112.02                       | 350,000.00            | 59.75%               | 139,271.69                        |
| Salaries crossing guards                 | 7,377.00            | 13,932.25                        | 31,200.00             | 44.65%               | 1,380.00                          |
| Salaries management                      | 120,726.39          | 609,483.45                       | 1,310,000.00          | 46.53%               | 470,740.16                        |
| FICA tax                                 | 9,490.06            | 47,442.67                        | 141,000.00            | 33.65%               | 39,824.16                         |
| IMRF contribution                        | 1,428.64            | 6,569.47                         | 25,000.00             | 26.28%               | 3,364.55                          |
| Pension contribution                     | -                   | -                                | -                     | 0.00%                | -                                 |
| Medical insurance                        | 59,769.73           | 381,426.72                       | 1,050,000.00          | 36.33%               | 379,897.08                        |
| Uniform allowance                        | 1,934.44            | 20,603.92                        | 46,000.00             | 44.79%               | 6,388.95                          |
| Dues                                     | 490.00              | 1,180.00                         | 500.00                | 236.00%              | -                                 |
| Organization memberships                 | -                   | -                                | 3,000.00              | 0.00%                | 240.00                            |
| Training                                 | 385.00              | 2,382.44                         | 20,000.00             | 11.91%               | 9,173.00                          |
| Public education                         | -                   | -                                | -                     | 0.00%                | -                                 |
| Janitorial services                      | 1,372.00            | 5,656.00                         | 18,000.00             | 31.42%               | 5,451.60                          |
| Postage & mailing                        | -                   | 71.76                            | -                     | 0.00%                | -                                 |
| Publishing                               | -                   | -                                | -                     | 0.00%                | -                                 |
| Office supplies                          | 10.00               | 2,925.68                         | 10,000.00             | 29.26%               | 2,098.16                          |
| Operating supplies                       | 680.88              | 1,278.05                         | 2,500.00              | 51.12%               | 565.54                            |
| Radio & dispatch                         | -                   | -                                | -                     | 0.00%                | -                                 |
| Automotive fuel                          | 6,309.66            | 28,687.80                        | 70,000.00             | 40.98%               | 22,242.08                         |
| Traveling expenses                       | -                   | -                                | 5,000.00              | 0.00%                | 352.25                            |
| Telephone                                | 4,458.59            | 12,785.02                        | 33,000.00             | 38.74%               | 7,487.78                          |
| Lease payment                            | -                   | 59,063.85                        | 95,000.00             | 62.17%               | 59,063.85                         |
| Maintenance services building & grounds  | -                   | 1,611.94                         | 6,000.00              | 26.87%               | 4,521.28                          |
| Maintenance services equipment           | 237.38              | 802.38                           | 4,000.00              | 20.06%               | -                                 |
| Maintenance services vehicle             | 13,218.52           | 31,112.40                        | 75,000.00             | 41.48%               | 23,770.42                         |
| Maintenance supplies buildings & grounds | -                   | 23.41                            | 1,000.00              | 2.34%                | -                                 |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

|  | September<br>Actual | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|--|---------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>EXPENDITURES (Continued)</b>          |                     |                                  |                       |                      |                                   |
| Police department (Continued)            |                     |                                  |                       |                      |                                   |
| Maintenance supplies equipment           | \$ 234.72           | \$ 234.72                        | \$ 5,000.00           | 4.69%                | \$ 594.73                         |
| Maintenance supplies vehicles            | 2,806.00            | 8,020.00                         | 20,000.00             | 40.10%               | 6,310.00                          |
| Other professional services              | 7,844.24            | 26,125.17                        | 70,000.00             | 37.32%               | 12,499.32                         |
| Other contractual services               | 13,692.00           | 19,528.20                        | 57,500.00             | 33.96%               | 15,109.97                         |
| Other miscellaneous expenses             | 5,527.74            | 13,846.04                        | 20,000.00             | 69.23%               | 6,828.24                          |
| Coronavirus expenditures                 | -                   | 2,048.31                         | 10,000.00             | 20.48%               | 18,716.59                         |
| Grants                                   |                     |                                  |                       |                      |                                   |
| Forfeiture purchases                     | -                   | -                                | -                     | 0.00%                | 885.40                            |
| IPRF expenditures                        | -                   | -                                | -                     | 0.00%                | -                                 |
| JAG grant related expenditures           | -                   | -                                | 10,000.00             | 0.00%                | 9,965.00                          |
| Informant payments                       | -                   | -                                | -                     | 0.00%                | -                                 |
| Capital outlay                           |                     |                                  |                       |                      |                                   |
| Equipment                                | 11,013.66           | 12,801.66                        | 2,000.00              | 640.08%              | -                                 |
| Vehicles                                 | -                   | -                                | 172,000.00            | 0.00%                | -                                 |
| Building                                 | -                   | 40,000.00                        | 60,000.00             | 66.67%               | -                                 |
| <b>Total police department</b>           | <b>531,114.16</b>   | <b>2,720,029.17</b>              | <b>7,302,700.00</b>   | <b>37.25%</b>        | <b>2,456,148.59</b>               |
| Fire department                          |                     |                                  |                       |                      |                                   |
| Salaries                                 | 98,765.84           | 578,486.53                       | 1,710,000.00          | 33.83%               | 734,696.95                        |
| Salaries overtime                        | 49,647.62           | 357,272.25                       | 500,000.00            | 71.45%               | 243,291.60                        |
| Salaries management                      | 11,539.26           | 69,452.06                        | 165,000.00            | 42.09%               | 46,466.16                         |
| Salaries retro                           | -                   | -                                | -                     | 0.00%                | -                                 |
| FICA tax                                 | 2,411.46            | 16,149.12                        | 55,000.00             | 29.36%               | 17,307.51                         |
| IMRF contribution                        | -                   | -                                | -                     | 0.00%                | -                                 |
| Pension contribution                     | -                   | -                                | -                     | 0.00%                | -                                 |
| Medical insurance                        | 30,833.48           | 197,202.49                       | 425,000.00            | 46.40%               | 213,943.88                        |
| Uniform allowance                        | -                   | 5,225.25                         | 15,000.00             | 34.84%               | 4,800.00                          |
| Dues                                     | -                   | -                                | -                     | 0.00%                | -                                 |
| Organization memberships                 | -                   | 15.00                            | 8,000.00              | 0.19%                | 8,760.50                          |
| Training                                 | 200.00              | 3,170.08                         | 18,750.00             | 16.91%               | -                                 |
| Public education                         | -                   | -                                | 2,000.00              | 0.00%                | -                                 |
| Janitorial services                      | -                   | -                                | -                     | 0.00%                | -                                 |
| Publishing                               | -                   | -                                | -                     | 0.00%                | -                                 |
| Office supplies                          | -                   | 580.96                           | 4,500.00              | 12.91%               | 78.79                             |
| Operating supplies                       | 1,282.06            | 1,569.43                         | 5,000.00              | 31.39%               | 44.34                             |
| Operating supplies EMS                   | -                   | -                                | 10,000.00             | 0.00%                | -                                 |
| Postage & mailing                        | -                   | -                                | -                     | 0.00%                | -                                 |
| Radio & dispatch                         | -                   | -                                | 5,000.00              | 0.00%                | 3,901.00                          |
| Automotive fuel                          | 3,943.54            | 17,929.84                        | 50,000.00             | 35.86%               | 13,901.28                         |
| Traveling expenses                       | -                   | -                                | -                     | 0.00%                | -                                 |
| Legal fees                               | -                   | -                                | -                     | 0.00%                | -                                 |
| Telephone                                | -                   | 1,509.51                         | 5,000.00              | 30.19%               | 682.22                            |
| Utilities                                | -                   | 6,763.62                         | 20,000.00             | 33.82%               | 5,118.30                          |
| Maintenance services building & grounds  | -                   | 11,786.71                        | 20,000.00             | 58.93%               | 2,062.74                          |
| Maintenance services equipment           | 151.95              | 540.20                           | 10,000.00             | 5.40%                | 1,565.90                          |
| Maintenance services vehicle             | 1,859.48            | 17,801.76                        | 25,000.00             | 71.21%               | 8,403.73                          |
| Maintenance supplies buildings & grounds | -                   | -                                | 5,000.00              | 0.00%                | 160.95                            |
| Maintenance supplies equipment           | -                   | -                                | 2,500.00              | 0.00%                | 1,422.06                          |
| Maintenance supplies vehicles            | -                   | -                                | -                     | 0.00%                | 1,651.07                          |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

|   | September<br>Actual | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|---|---------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>EXPENDITURES (Continued)</b>         |                     |                                  |                       |                      |                                   |
| Fire department (continued)             |                     |                                  |                       |                      |                                   |
| Other professional services             | \$ 1,716.52         | \$ 21,577.00                     | \$ 15,000.00          | 143.85%              | \$ 7,299.96                       |
| Other contractual services              | -                   | -                                | -                     | 0.00%                | -                                 |
| Coronavirus expenditures                | -                   | -                                | 10,000.00             | 0.00%                | 414.20                            |
| Miscellaneous 2% account purchases      | -                   | -                                | -                     | 0.00%                | -                                 |
| Grants:                                 |                     |                                  |                       |                      |                                   |
| Grant purchases                         | -                   | -                                | -                     | 0.00%                | -                                 |
| Firefighters small tools grant          | -                   | -                                | -                     | 0.00%                | -                                 |
| Firefighters assistances                | -                   | -                                | -                     | 0.00%                | -                                 |
| Bunker gear                             | -                   | -                                | 108,000.00            | 0.00%                | -                                 |
| Other miscellaneous expenses            | 330.00              | 2,772.31                         | 2,500.00              | 110.89%              | 129.51                            |
| Lease payment                           | -                   | -                                | 50,000.00             | 0.00%                | -                                 |
| Capital outlay                          |                     |                                  |                       |                      |                                   |
| Equipment                               | -                   | -                                | 10,000.00             | 0.00%                | -                                 |
| Vehicles                                | -                   | 31,964.10                        | 675,000.00            | 4.74%                | -                                 |
| Building                                | -                   | 80,000.00                        | 120,000.00            | 66.67%               | -                                 |
| Total fire department                   | <u>202,681.21</u>   | <u>1,421,768.22</u>              | <u>4,051,250.00</u>   | <u>35.09%</u>        | <u>1,316,102.65</u>               |
| Finance department                      |                     |                                  |                       |                      |                                   |
| Salaries                                | -                   | -                                | 75,000.00             | 0.00%                | -                                 |
| FICA tax                                | -                   | -                                | 6,200.00              | 0.00%                | -                                 |
| IMRF contribution                       | -                   | -                                | 1,500.00              | 0.00%                | -                                 |
| Medical insurance                       | -                   | -                                | 24,000.00             | 0.00%                | -                                 |
| Organization memberships                | -                   | -                                | -                     | 0.00%                | -                                 |
| Training                                | -                   | -                                | 1,000.00              | 0.00%                | -                                 |
| Office supplies                         | -                   | -                                | 500.00                | 0.00%                | -                                 |
| Other professional services             | 19,950.96           | 59,162.65                        | 250,000.00            | 23.67%               | 74,887.24                         |
| Grants:                                 |                     |                                  |                       |                      |                                   |
| COVID-19 grant                          | -                   | -                                | -                     | 0.00%                | -                                 |
| Total finance department                | <u>19,950.96</u>    | <u>59,162.65</u>                 | <u>358,200.00</u>     | <u>16.52%</u>        | <u>74,887.24</u>                  |
| Public works department                 |                     |                                  |                       |                      |                                   |
| Salaries                                | 58,435.85           | 255,924.31                       | 793,800.00            | 32.24%               | 215,411.53                        |
| Salaries overtime                       | 6,576.93            | 21,747.25                        | 70,000.00             | 31.07%               | 8,321.02                          |
| Salaries management                     | 3,461.76            | 40,588.93                        | 51,000.00             | 79.59%               | 22,387.74                         |
| FICA tax                                | 5,058.86            | 23,079.41                        | 72,500.00             | 31.83%               | 17,862.52                         |
| IMRF contribution                       | 633.32              | 2,974.57                         | 15,000.00             | 19.83%               | 4,219.29                          |
| Medical insurance                       | 14,558.32           | 85,810.87                        | 248,000.00            | 34.60%               | 84,421.41                         |
| Uniform allowance                       | -                   | 12,900.00                        | 15,600.00             | 82.69%               | 12,300.00                         |
| Dues                                    | -                   | -                                | -                     | 0.00%                | -                                 |
| Organization memberships                | -                   | -                                | -                     | 0.00%                | -                                 |
| Training                                | -                   | -                                | 250.00                | 0.00%                | 96.00                             |
| Public education                        | -                   | -                                | -                     | 0.00%                | -                                 |
| Janitorial services                     | 165.00              | 165.00                           | -                     | 0.00%                | -                                 |
| Postage & mailing                       | -                   | -                                | -                     | 0.00%                | -                                 |
| Office supplies                         | -                   | 1,574.54                         | 3,000.00              | 52.48%               | 745.86                            |
| Operating supplies                      | -                   | -                                | 2,500.00              | 0.00%                | 16.98                             |
| Radio & dispatch                        | -                   | -                                | -                     | 0.00%                | -                                 |
| Automotive fuel                         | 1,577.41            | 7,171.93                         | 20,000.00             | 35.86%               | 5,755.69                          |
| Equipment rentals                       | -                   | 232.50                           | 5,000.00              | 4.65%                | 1,607.30                          |
| Telephone                               | -                   | -                                | -                     | 0.00%                | -                                 |
| Utilities                               | 1,713.63            | 5,606.63                         | 20,000.00             | 28.03%               | 4,301.42                          |
| Maintenance services building & grounds | 6,733.48            | 37,699.50                        | 65,000.00             | 58.00%               | 18,862.35                         |
| Maintenance services equipment          | 671.40              | 9,404.99                         | 70,000.00             | 13.44%               | 28,913.27                         |
| Maintenance services vehicle            | 3,066.35            | 31,066.44                        | 80,000.00             | 38.83%               | 15,212.75                         |
| Maintenance services sidewalks          | 19,850.00           | 53,825.00                        | 55,000.00             | 97.86%               | -                                 |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

|  | September<br>Actual | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|--|---------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>EXPENDITURES (Continued)</b>                        |                     |                                  |                       |                      |                                   |
| Public works department (continued)                    |                     |                                  |                       |                      |                                   |
| Maintenance services other                             | \$ -                | \$ 1,080.00                      | \$ 10,000.00          | 10.80%               | \$ 1,680.11                       |
| Maintenance supplies buildings & grounds               | -                   | 510.42                           | -                     | 0.00%                | -                                 |
| Maintenance supplies equipment                         | -                   | -                                | 3,500.00              | 0.00%                | -                                 |
| Maintenance supplies vehicles                          | -                   | 1,656.15                         | 500.00                | 331.23%              | 234.00                            |
| Maintenance supplies street repair                     | -                   | -                                | -                     | 0.00%                | -                                 |
| Maintenance supplies street lighting                   | -                   | 268.26                           | -                     | 0.00%                | -                                 |
| Maintenance supplies signs                             | 2,633.40            | 14,563.40                        | 2,500.00              | 582.54%              | 441.25                            |
| Maintenance supplies other                             | -                   | -                                | -                     | 0.00%                | -                                 |
| Janitorial supplies                                    | -                   | -                                | -                     | 0.00%                | -                                 |
| Other professional services                            | 1,466.52            | 7,754.00                         | 32,000.00             | 24.23%               | 3,515.96                          |
| Other contractual services                             | -                   | -                                | -                     | 0.00%                | -                                 |
| Coronavirus expenditures                               | -                   | 78.45                            | 5,000.00              | 1.57%                | 3,548.80                          |
| Tree maintenance                                       | -                   | -                                | -                     | 0.00%                | 2,470.00                          |
| Hauling disposal services                              | 25,937.50           | 50,718.75                        | 50,000.00             | 101.44%              | -                                 |
| Village hall expenses                                  | -                   | -                                | -                     | 0.00%                | -                                 |
| Street lighting  | -                   | -                                | -                     | 0.00%                | -                                 |
| Other miscellaneous expenses                           | 66.72               | 492.16                           | 5,000.00              | 9.84%                | 492.92                            |
| Lease payment  | -                   | 39,934.04                        | 40,000.00             | 99.84%               | 39,934.04                         |
| Grants   |                     |                                  |                       |                      |                                   |
| IPRF expenditures                                      | -                   | -                                | -                     | 0.00%                | -                                 |
| Capital outlay   |                     |                                  |                       |                      |                                   |
| Equipment  | -                   | 22,259.93                        | 30,000.00             | 74.20%               | 619.98                            |
| Vehicles   | -                   | 40,936.00                        | 100,000.00            | 40.94%               | -                                 |
| <b>Total public works department</b>                   | <b>152,606.45</b>   | <b>770,023.43</b>                | <b>1,865,150.00</b>   | <b>41.28%</b>        | <b>493,372.19</b>                 |
| Property preservation engineer department              |                     |                                  |                       |                      |                                   |
| Salaries   | 5,846.40            | 32,155.20                        | 76,000.00             | 42.31%               | 30,001.92                         |
| FICA tax   | 430.52              | 2,376.23                         | 6,000.00              | 39.60%               | 2,211.57                          |
| IMRF contribution                                      | 55.54               | 305.47                           | 2,000.00              | 15.27%               | 531.00                            |
| Medical insurance                                      | 596.80              | 3,799.30                         | 10,000.00             | 37.99%               | 3,818.96                          |
| Maintenance services vehicles                          | -                   | -                                | 1,000.00              | 0.00%                | -                                 |
| Other miscellaneous expenses                           | -                   | -                                | -                     | 0.00%                | -                                 |
| <b>Total property preservation engineer department</b> | <b>6,929.26</b>     | <b>38,636.20</b>                 | <b>95,000.00</b>      | <b>40.67%</b>        | <b>36,563.45</b>                  |
| Property acquisition department                        |                     |                                  |                       |                      |                                   |
| Other contracted services                              | -                   | -                                | 45,000.00             | 0.00%                | -                                 |
| Other miscellaneous expenses                           | -                   | -                                | -                     | 0.00%                | -                                 |
| <b>Total property acquisition department</b>           | <b>-</b>            | <b>-</b>                         | <b>45,000.00</b>      | <b>0.00%</b>         | <b>-</b>                          |
| Permits & licenses department                          |                     |                                  |                       |                      |                                   |
| Salaries   | 5,860.80            | 32,234.40                        | 82,000.00             | 39.31%               | 26,490.08                         |
| FICA tax   | 397.76              | 2,212.97                         | 10,000.00             | 22.13%               | 1,835.46                          |
| IMRF contribution                                      | 55.68               | 306.24                           | 2,500.00              | 12.25%               | 468.88                            |
| Medical insurance                                      | 1,701.36            | 7,559.23                         | 25,000.00             | 30.24%               | 11,615.42                         |
| Seminars   | -                   | -                                | -                     | 0.00%                | -                                 |
| Postage & mailing                                      | -                   | -                                | -                     | 0.00%                | -                                 |
| Printing   | -                   | 900.74                           | 500.00                | 180.15%              | 158.00                            |
| Office supplies  | -                   | 880.28                           | 3,000.00              | 29.34%               | 294.66                            |
| Operating supplies                                     | -                   | -                                | -                     | 0.00%                | -                                 |
| Engineering services                                   | -                   | -                                | -                     | 0.00%                | -                                 |

*Amounts UNAUDITED updated through September 30, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

|   | September<br>Actual | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|---|---------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>EXPENDITURES (Continued)</b>           |                     |                                  |                       |                      |                                   |
| Permits & licenses department (continued) |                     |                                  |                       |                      |                                   |
| Coronavirus expenditures                  | \$ -                | \$ -                             | \$ 2,000.00           | 0.00%                | \$ -                              |
| Other professional services               | -                   | -                                | -                     | 0.00%                | -                                 |
| Other contractual services                | 4,046.52            | 17,466.00                        | 80,000.00             | 21.83%               | 4,271.96                          |
| Other miscellaneous expenses              | -                   | -                                | 500.00                | 0.00%                | -                                 |
| Capital outlay                            |                     |                                  |                       |                      |                                   |
| Equipment                                 | -                   | -                                | 1,000.00              | 0.00%                | -                                 |
| Total permits & licenses department       | <u>12,062.12</u>    | <u>61,559.86</u>                 | <u>206,500.00</u>     | <u>29.81%</u>        | <u>45,134.46</u>                  |
| Housing department                        |                     |                                  |                       |                      |                                   |
| Salaries                                  | 23,414.65           | 129,369.47                       | 375,000.00            | 34.50%               | 100,985.96                        |
| FICA tax                                  | 1,739.33            | 9,741.24                         | 25,000.00             | 38.96%               | 7,372.12                          |
| IMRF contribution                         | 141.34              | 820.68                           | 4,000.00              | 20.52%               | 1,449.36                          |
| Medical insurance                         | 3,431.19            | 12,612.12                        | 50,000.00             | 25.22%               | 10,169.94                         |
| Dues                                      | -                   | -                                | 5,000.00              | 0.00%                | -                                 |
| Seminars                                  | -                   | -                                | 3,000.00              | 0.00%                | -                                 |
| Postage & mailing                         | -                   | -                                | 4,000.00              | 0.00%                | 914.16                            |
| Printing                                  | 470.00              | 831.00                           | 2,100.00              | 39.57%               | 772.00                            |
| Office supplies                           | -                   | 770.94                           | 2,500.00              | 30.84%               | 30.62                             |
| Automotive fuel                           | 1,577.41            | 7,171.93                         | 20,000.00             | 35.86%               | 5,560.49                          |
| Coronavirus expenditures                  | -                   | 648.08                           | 1,000.00              | 64.81%               | 19.25                             |
| Lease payment                             | -                   | 10,244.49                        | 20,000.00             | 51.22%               | 10,244.49                         |
| Maintenance services vehicle              | -                   | 1,937.13                         | 9,000.00              | 21.52%               | 2,308.02                          |
| Other professional services               | -                   | -                                | -                     | 0.00%                | -                                 |
| Other contractual services                | 1,466.52            | 6,666.00                         | 15,000.00             | 44.44%               | 2,621.96                          |
| Board ups                                 | 2,098.00            | 11,380.00                        | 45,000.00             | 25.29%               | 23,000.50                         |
| Lawn care                                 | 7,220.00            | 22,565.00                        | 25,000.00             | 90.26%               | -                                 |
| Other miscellaneous expenses              | -                   | 1,172.00                         | 6,000.00              | 19.53%               | -                                 |
| Capital outlay                            |                     |                                  |                       |                      |                                   |
| Equipment                                 | -                   | -                                | -                     | 0.00%                | -                                 |
| Total housing department                  | <u>41,558.44</u>    | <u>215,930.08</u>                | <u>611,600.00</u>     | <u>35.31%</u>        | <u>165,448.87</u>                 |
| Sanitation department                     |                     |                                  |                       |                      |                                   |
| Contract collection                       | 160,417.35          | 603,721.34                       | 1,800,000.00          | 33.54%               | 701,807.96                        |
| Bad debt expense                          | -                   | -                                | -                     | 0.00%                | -                                 |
| Total sanitation department               | <u>160,417.35</u>   | <u>603,721.34</u>                | <u>1,800,000.00</u>   | <u>33.54%</u>        | <u>701,807.96</u>                 |
| Board and commissions department          |                     |                                  |                       |                      |                                   |
| Other professional services               | -                   | -                                | -                     | 0.00%                | -                                 |
| Other miscellaneous expenses              | -                   | -                                | -                     | 0.00%                | -                                 |
| Total board and commissions department    | <u>-</u>            | <u>-</u>                         | <u>-</u>              | <u>0.00%</u>         | <u>-</u>                          |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED SEPTEMBER 30, 2021

|   | September<br>Actual   | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|---|-----------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>EXPENDITURES (Continued)</b>                           |                       |                                  |                       |                      |                                   |
| Debt Service  |                       |                                  |                       |                      |                                   |
| Principal   | \$ -                  | \$ -                             | \$ -                  | 0.00%                | \$ -                              |
| Interest  | -                     | -                                | -                     | 0.00%                | -                                 |
| Total debt service  | -                     | -                                | -                     | 0.00%                | -                                 |
| Total expenditures  | 1,424,274.51          | 8,098,896.15                     | 22,365,080.00         | 36.21%               | 7,403,667.98                      |
| Excess (deficiency) of revenues over (under) expenditures | (63,699.16)           | 45,856.72                        | (86,368.00)           |                      | 152,260.62                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                       |                                  |                       |                      |                                   |
| Bond proceeds   | -                     | -                                | 1,275,000.00          | 0.00%                | -                                 |
| Capital lease proceeds                                    | -                     | -                                | 675,000.00            | 0.00%                | -                                 |
| Sale of fixed assets                                      | -                     | 6,800.00                         | -                     | 0.00%                | -                                 |
| Sale of property  | -                     | -                                | -                     | 0.00%                | -                                 |
| City of Chicago payment                                   | -                     | -                                | (1,200,000.00)        | 0.00%                | -                                 |
| Sale of foreclosed property                               | -                     | -                                | -                     | 0.00%                | -                                 |
| Transfers in  | -                     | -                                | -                     | 0.00%                | -                                 |
| Transfers out special revenue funds                       | -                     | -                                | -                     | 0.00%                | (240,339.56)                      |
| Transfers out debt service                                | -                     | -                                | (525,000.00)          | 0.00%                | -                                 |
| Transfers out   | -                     | -                                | -                     | 0.00%                | -                                 |
| Total other financing sources (uses)                      | -                     | 6,800.00                         | 225,000.00            | 3.02%                | (240,339.56)                      |
| Net change in fund balance                                | <u>\$ (63,699.16)</u> | 52,656.72                        | <u>\$ 138,632.00</u>  |                      | (88,078.94)                       |
| Fund balance (deficit) at beginning of year               |                       | 4,364,318.12                     |                       |                      | 2,202,637.59                      |
| Fund balance (deficit) at end of year                     |                       | <u>\$ 4,416,974.84</u>           |                       |                      | <u>\$ 2,114,558.65</u>            |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-WATER FUND**  
**AS OF SEPTEMBER 30, 2021**

|                                       | Current Year<br>Actual | Prior Year<br>Actual |
|---------------------------------------|------------------------|----------------------|
| <b>ASSETS</b>                         |                        |                      |
| Current Assets                        |                        |                      |
| Cash and cash equivalents             | \$ 1,856,074.45        | \$ 1,443,535.50      |
| Accounts receivable                   |                        |                      |
| Customers                             | 4,739,567.37           | 4,340,854.29         |
| Less: allowance for doubtful accounts | (856,619.34)           | (856,619.34)         |
| Due from other funds                  | 970,467.26             | 2,098,567.64         |
| Prepaid items                         | 40,117.86              | 13,938.31            |
| <b>Total current assets</b>           | <b>6,749,607.60</b>    | <b>7,040,276.40</b>  |
| Noncurrent Assets                     |                        |                      |
| Capital assets                        |                        |                      |
| Depreciable                           | 1,776,160.91           | 1,776,160.91         |
| Less: accumulated depreciation        | (1,760,502.49)         | (1,749,447.29)       |
| Net pension asset-IMRF                | 1,033,676.00           | 458,815.00           |
| <b>Total noncurrent assets</b>        | <b>1,049,334.42</b>    | <b>485,528.62</b>    |
| <b>Total assets</b>                   | <b>7,798,942.02</b>    | <b>7,525,805.02</b>  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |                        |                      |
| Deferred outflow-OPEB                 | 3,875.00               | 3,875.00             |
| Deferred outflow-IMRF                 | 1,527.00               | 21,692.00            |
| <b>Total deferred outflows</b>        | <b>5,402.00</b>        | <b>25,567.00</b>     |
| <b>LIABILITIES</b>                    |                        |                      |
| Current Liabilities                   |                        |                      |
| Accounts payable                      | 48,112.64              | 57,041.60            |
| Accrued salaries payable              | 32,237.18              | 23,919.03            |
| Accrued compensated absences          | 28,889.00              | 28,889.00            |
| OPEB liability                        | 75,714.00              | 75,714.00            |
| Due to other funds                    | -                      | -                    |
| <b>Total current liabilities</b>      | <b>184,952.82</b>      | <b>185,563.63</b>    |
| Noncurrent Liabilities                |                        |                      |
| Tenant deposits                       | 22,350.00              | 20,350.00            |
| Capital lease liability               | 18,971.52              | 24,410.29            |
| City of Chicago payable               | 7,160,029.88           | 7,842,501.93         |
| <b>Total noncurrent liabilities</b>   | <b>7,201,351.40</b>    | <b>7,887,262.22</b>  |
| <b>Total liabilities</b>              | <b>7,386,304.22</b>    | <b>8,072,825.85</b>  |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-WATER FUND**  
**AS OF SEPTEMBER 30, 2021**

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|                                      | <u>Current Year<br/>Actual</u> | <u>Prior Year<br/>Actual</u> |
|--------------------------------------|--------------------------------|------------------------------|
| <b>DEFERRED INFLOWS OF RESOURCES</b> |                                |                              |
| Deferred inflow-IMRF                 | <u>540,584.00</u>              | <u>195,645.00</u>            |
| <b>NET POSITION</b>                  |                                |                              |
| Investment in capital assets         | 15,658                         | 26,714                       |
| Unrestricted (deficit)               | <u>(138,202.62)</u>            | <u>(743,812.45)</u>          |
| Total net position                   | <u>\$ (122,544.20)</u>         | <u>\$ (717,098.83)</u>       |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-WATER FUND**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

|   | September<br>Actual | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|---|---------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>OPERATING REVENUES</b>                     |                     |                                  |                       |                      |                                   |
| Utility charges                               | \$ 408,377.89       | \$ 2,070,393.46                  | \$ 5,527,000.00       | 37.46%               | \$ 1,981,074.62                   |
| Utility penalties                             | 2,187.77            | 13,155.68                        | 30,000.00             | 43.85%               | 1,956.10                          |
| Grants  |                     |                                  |                       |                      |                                   |
| COVID-19                                      | -                   | -                                | -                     | 0.00%                | -                                 |
| Illinois public risk fund                     | -                   | -                                | -                     | 0.00%                | -                                 |
| Other income                                  | 7,714.00            | 31,789.00                        | 150,000.00            | 21.19%               | 50,078.00                         |
| <b>Total revenues</b>                         | <b>418,279.66</b>   | <b>2,115,338.14</b>              | <b>5,707,000.00</b>   | <b>37.07%</b>        | <b>2,033,108.72</b>               |
| <b>OPERATING EXPENSES</b>                     |                     |                                  |                       |                      |                                   |
| Operations                                    |                     |                                  |                       |                      |                                   |
| Salaries                                      | 52,814.32           | 250,580.00                       | 750,000.00            | 33.41%               | 170,858.05                        |
| Salaries overtime                             | -                   | -                                | -                     | 0.00%                | -                                 |
| Salaries management                           | -                   | -                                | -                     | 0.00%                | -                                 |
| FICA tax                                      | 3,879.63            | 19,156.92                        | 65,000.00             | 29.47%               | 13,097.54                         |
| IMRF contribution                             | 485.44              | 2,416.85                         | 14,000.00             | 17.26%               | 3,185.53                          |
| Medical insurance                             | 15,281.83           | 78,302.10                        | 287,000.00            | 27.28%               | 48,424.51                         |
| Uniform allowance                             | -                   | 1,500.00                         | 6,400.00              | 23.44%               | 2,800.00                          |
| OPEB expense                                  | -                   | -                                | 5,000.00              | 0.00%                | -                                 |
| Training                                      | -                   | 840.00                           | 3,000.00              | 28.00%               | -                                 |
| Purchase of water                             | 345,376.75          | 1,274,268.76                     | 3,650,000.00          | 34.91%               | 1,233,744.17                      |
| Bank fees                                     | 1,225.08            | 7,359.80                         | 20,000.00             | 36.80%               | 5,843.41                          |
| Postage & mailing                             | -                   | -                                | 5,000.00              | 0.00%                | 6,148.39                          |
| Office supplies                               | -                   | 1,221.35                         | 3,000.00              | 40.71%               | 927.06                            |
| Operating supplies                            | 2,934.55            | 23,686.86                        | 85,000.00             | 27.87%               | 34,321.52                         |
| Automotive fuel                               | 1,577.41            | 7,171.93                         | 21,500.00             | 33.36%               | 5,560.49                          |
| Auditing                                      | -                   | -                                | 100,000.00            | 0.00%                | -                                 |
| Utilities                                     | 4,594.71            | 20,182.97                        | 50,000.00             | 40.37%               | 20,099.99                         |
| Liability insurance                           | -                   | -                                | 210,000.00            | 0.00%                | 86,743.55                         |
| Coronavirus expenses                          | 173.04              | 173.04                           | 10,000.00             | 1.73%                | 3,682.56                          |
| Lease payments                                | -                   | 1,390.89                         | 2,000.00              | 69.54%               | 1,390.89                          |
| Maintenance services building & grounds       | 14,682.94           | 66,030.04                        | 150,000.00            | 44.02%               | 53,628.52                         |
| Maintenance services equipment                | -                   | -                                | -                     | 0.00%                | -                                 |
| Maintenance services other                    | -                   | -                                | -                     | 0.00%                | -                                 |
| Maintenance services utility system           | 225.00              | 2,633.00                         | 5,000.00              | 52.66%               | 910.00                            |
| Maintenance services vehicles                 | 39.78               | 1,176.40                         | 3,000.00              | 39.21%               | 188.68                            |
| Maintenance supplies building                 | -                   | 583.50                           | -                     | 0.00%                | -                                 |
| Maintenance supplies equipment                | -                   | -                                | -                     | 0.00%                | 2,850.00                          |
| Maintenance supplies utility system           | -                   | 16,943.37                        | 90,000.00             | 18.83%               | 31,023.45                         |
| Maintenance supplies vehicles                 | -                   | -                                | -                     | 0.00%                | -                                 |
| Other professional services                   | 7,140.62            | 19,812.48                        | 110,000.00            | 18.01%               | 19,295.67                         |
| Other contracted services                     | 1,466.52            | 6,666.00                         | 27,000.00             | 24.69%               | 2,621.96                          |
| Other miscellaneous expenses                  | -                   | 4,881.78                         | 5,000.00              | 97.64%               | -                                 |
| Capital outlay                                |                     |                                  |                       |                      |                                   |
| Vehicle                                       | -                   | -                                | 2,500.00              | 0.00%                | -                                 |
| Building                                      | -                   | 40,000.00                        | 60,000.00             | 66.67%               | -                                 |
| Grants  |                     |                                  |                       |                      |                                   |
| IPRF expenses                                 | -                   | -                                | -                     | 0.00%                | -                                 |
| Bad debt expense                              | -                   | -                                | -                     | 0.00%                | -                                 |
| <b>Operating expenses before depreciation</b> | <b>451,897.62</b>   | <b>1,846,978.04</b>              | <b>5,739,400.00</b>   | <b>32.18%</b>        | <b>1,747,345.94</b>               |
| Depreciation                                  | -                   | -                                | 8,000.00              | 0.00%                | -                                 |
| <b>Total operating expenses</b>               | <b>451,897.62</b>   | <b>1,846,978.04</b>              | <b>5,747,400.00</b>   | <b>32.14%</b>        | <b>1,747,345.94</b>               |
| Operating income (loss)                       | (33,617.96)         | 268,360.10                       | (40,400.00)           |                      | 285,762.78                        |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION  
ENTERPRISE FUND-WATER FUND (CONTINUED)  
FOR THE PERIOD ENDED SEPTEMBER 30, 2021

|  | September<br>Actual   | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|--|-----------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>NONOPERATING REVENUE (EXPENSES)</b> |                       |                                  |                       |                      |                                   |
| Interest income                        | \$ -                  | \$ -                             | \$ -                  | 0.00%                | \$ -                              |
| Transfer in                            | -                     | -                                | 1,200,000.00          | 0.00%                | -                                 |
| Principal repayment                    | -                     | -                                | (723,420.38)          | 0.00%                | -                                 |
| Interest expense                       | -                     | -                                | (429,601.79)          | 0.00%                | -                                 |
| IMRF pension                           | -                     | -                                | -                     | 0.00%                | -                                 |
| Total nonoperating revenues (expenses) | -                     | -                                | 46,977.83             | 0.00%                | -                                 |
| Change in net position                 | <u>\$ (33,617.96)</u> | 268,360.10                       | <u>\$ 6,577.83</u>    |                      | 285,762.78                        |
| Net position at beginning of year      |                       | <u>(390,904.30)</u>              |                       |                      | <u>(1,002,861.61)</u>             |
| Net position at end of year            |                       | <u>\$ (122,544.20)</u>           |                       |                      | <u>\$ (717,098.83)</u>            |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-SEWER FUND**  
**AS OF SEPTEMBER 30, 2021**

|                                       | Current Year<br>Actual | Prior Year<br>Actual   |
|---------------------------------------|------------------------|------------------------|
| <b>ASSETS</b>                         |                        |                        |
| Current Assets                        |                        |                        |
| Cash and cash equivalents             | \$ 1,849,025.19        | \$ 1,111,725.48        |
| Accounts receivable                   |                        |                        |
| Customers                             | 687,411.19             | 628,054.12             |
| Less: allowance for doubtful accounts | (127,097.03)           | (127,097.03)           |
| Due from other funds                  | -                      | -                      |
| Prepaid items                         | 14,048.70              | 4,087.92               |
|                                       | <u>2,423,388.05</u>    | <u>1,616,770.49</u>    |
| Total current assets                  |                        |                        |
| Noncurrent Assets                     |                        |                        |
| Net pension asset-IMRF                | 436,467.00             | 125,551.00             |
|                                       | <u>436,467.00</u>      | <u>125,551.00</u>      |
| Total noncurrent assets               |                        |                        |
|                                       | <u>436,467.00</u>      | <u>125,551.00</u>      |
| Total assets                          | <u>2,859,855.05</u>    | <u>1,742,321.49</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |                        |                        |
| Deferred outflow-OPEB                 | 2,171.00               | 2,171.00               |
| Deferred outflow-IMRF                 | 645.00                 | 5,936.00               |
|                                       | <u>2,816.00</u>        | <u>8,107.00</u>        |
| Total deferred outflows               |                        |                        |
|                                       | <u>2,816.00</u>        | <u>8,107.00</u>        |
| <b>LIABILITIES</b>                    |                        |                        |
| Current Liabilities                   |                        |                        |
| Accounts payable                      | 8,355.32               | 4,949.16               |
| Accrued salaries payable              | 11,222.43              | 8,138.70               |
| Accrued compensated absences          | -                      | -                      |
| OPEB liability                        | 42,426.00              | 42,426.00              |
| Due to other funds                    | 681,123.11             | 360,667.15             |
|                                       | <u>743,126.86</u>      | <u>416,181.01</u>      |
| Total current liabilities             |                        |                        |
|                                       | <u>743,126.86</u>      | <u>416,181.01</u>      |
| Total liabilities                     |                        |                        |
|                                       | <u>743,126.86</u>      | <u>416,181.01</u>      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                        |                        |
| Deferred inflow-IMRF                  | 228,260.00             | 53,537.00              |
|                                       | <u>228,260.00</u>      | <u>53,537.00</u>       |
| <b>NET POSITION</b>                   |                        |                        |
| Unrestricted (deficit)                | 1,891,284.19           | 1,280,710.48           |
|                                       | <u>1,891,284.19</u>    | <u>1,280,710.48</u>    |
| Total net position                    | <u>\$ 1,891,284.19</u> | <u>\$ 1,280,710.48</u> |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-SEWER FUND**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

|  | September<br>Actual | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|--|---------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>OPERATING REVENUES</b>              |                     |                                  |                       |                      |                                   |
| Utility charges                        | \$ 80,135.13        | \$ 412,069.25                    | \$ 1,073,400.00       | 38.39%               | \$ 379,613.83                     |
| Utility penalties                      | -                   | -                                | -                     | 0.00%                | -                                 |
| Other income                           | -                   | -                                | -                     | 0.00%                | -                                 |
| Infrastructure grant                   | -                   | -                                | 400,000.00            | 0.00%                | -                                 |
| Total revenues                         | <u>80,135.13</u>    | <u>412,069.25</u>                | <u>1,473,400.00</u>   | <u>27.97%</u>        | <u>379,613.83</u>                 |
| <b>OPERATING EXPENSES</b>              |                     |                                  |                       |                      |                                   |
| Operations                             |                     |                                  |                       |                      |                                   |
| Salaries                               | 22,824.90           | 96,561.88                        | 280,000.00            | 34.49%               | 72,739.59                         |
| Salaries overtime                      | -                   | -                                | -                     | 0.00%                | -                                 |
| Salaries management                    | -                   | -                                | -                     | 0.00%                | -                                 |
| FICA tax                               | 1,686.27            | 7,693.14                         | 25,000.00             | 30.77%               | 5,721.41                          |
| IMRF contribution                      | 211.10              | 991.50                           | 5,000.00              | 19.83%               | 1,406.44                          |
| Medical insurance                      | 4,852.76            | 28,577.47                        | 75,000.00             | 38.10%               | 18,418.51                         |
| Uniform allowance                      | -                   | -                                | -                     | 0.00%                | -                                 |
| OPEB expense                           | -                   | -                                | 5,000.00              | 0.00%                | -                                 |
| Bank fees                              | 819.93              | 5,032.87                         | 15,000.00             | 33.55%               | 3,697.23                          |
| Automotive fuel                        | 788.74              | 3,586.13                         | 10,000.00             | 35.86%               | 2,780.50                          |
| Auditing                               | -                   | -                                | 50,000.00             | 0.00%                | -                                 |
| Liability insurance                    | -                   | -                                | 80,000.00             | 0.00%                | 28,753.75                         |
| Other professional services            | 1,962.94            | 9,350.79                         | 50,000.00             | 18.70%               | 4,485.30                          |
| Sewer main breaks                      | -                   | -                                | 8,000.00              | 0.00%                | -                                 |
| Concrete repair-sewer                  | -                   | -                                | 15,000.00             | 0.00%                | -                                 |
| Coronavirus expenses                   | -                   | -                                | -                     | 0.00%                | -                                 |
| Infrastructure improvement             | -                   | -                                | 500,000.00            | 0.00%                | -                                 |
| Other miscellaneous expenses           | -                   | 1,000.00                         | 22,000.00             | 4.55%                | 860.00                            |
| Capital outlay                         |                     |                                  |                       |                      |                                   |
| Vehicles                               | -                   | 41,000.00                        | 125,000.00            | 32.80%               | -                                 |
| Bad debt expense                       | -                   | -                                | -                     | 0.00%                | -                                 |
| Total operating expenses               | <u>33,146.64</u>    | <u>193,793.78</u>                | <u>1,265,000.00</u>   | <u>15.32%</u>        | <u>138,862.73</u>                 |
| Operating income (loss)                | 46,988.49           | 218,275.47                       | 208,400.00            |                      | 240,751.10                        |
| <b>NONOPERATING REVENUE (EXPENSES)</b> |                     |                                  |                       |                      |                                   |
| Interest income                        | -                   | -                                | -                     | 0.00%                | -                                 |
| IMRF pension                           | -                   | -                                | -                     | 0.00%                | -                                 |
| Total nonoperating revenues (expenses) | <u>-</u>            | <u>-</u>                         | <u>-</u>              | <u>0.00%</u>         | <u>-</u>                          |
| Change in net position                 | <u>\$ 46,988.49</u> | 218,275.47                       | <u>\$ 208,400.00</u>  |                      | 240,751.10                        |
| Net position at beginning of year      |                     | <u>1,673,008.72</u>              |                       |                      | <u>1,039,959.38</u>               |
| Net position at end of year            |                     | <u>\$ 1,891,284.19</u>           |                       |                      | <u>\$ 1,280,710.48</u>            |

*Amounts UNAUDITED updated through September 30, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**AS OF SEPTEMBER 30, 2021**

|                                       | Current Year<br>Actual | Prior Year<br>Actual |
|---------------------------------------|------------------------|----------------------|
| <b>ASSETS</b>                         |                        |                      |
| Current Assets                        |                        |                      |
| Cash and cash equivalents             | \$ 4,129.46            | \$ 1,995.94          |
| Due from other funds                  | -                      | -                    |
| Total current assets                  | <u>4,129.46</u>        | <u>1,995.94</u>      |
| Noncurrent Assets                     |                        |                      |
| Capital assets                        |                        |                      |
| Depreciable                           | 3,935,731.45           | 3,935,731.45         |
| Less: accumulated depreciation        | (2,409,128.41)         | (2,327,063.39)       |
| Construction in progress              | -                      | -                    |
| Net pension asset-IMRF                | -                      | <u>50,089.00</u>     |
| Total noncurrent assets               | <u>1,526,603.04</u>    | <u>1,658,757.06</u>  |
| Total assets                          | <u>1,530,732.50</u>    | <u>1,660,753.00</u>  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |                        |                      |
| Deferred outflow-OPEB                 | 517.00                 | 517.00               |
| Deferred outflow-IMRF                 | -                      | <u>2,368.00</u>      |
| Total deferred outflows               | <u>517.00</u>          | <u>2,885.00</u>      |
| <b>LIABILITIES</b>                    |                        |                      |
| Current Liabilities                   |                        |                      |
| Accounts payable                      | 5,213.85               | 17,859.34            |
| Accrued salaries payable              | 779.92                 | 3,470.67             |
| Accrued compensated absences          | -                      | -                    |
| OPEB liability                        | 10,103.00              | 10,103.00            |
| Security deposit                      | 1,000.00               | 1,000.00             |
| Due to other funds                    | <u>1,057,951.89</u>    | <u>951,649.73</u>    |
| Total current liabilities             | <u>1,075,048.66</u>    | <u>984,082.74</u>    |
| Total liabilities                     | <u>1,075,048.66</u>    | <u>984,082.74</u>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                        |                      |
| Deferred inflow-IMRF                  | -                      | <u>21,358.00</u>     |
| <b>NET POSITION</b>                   |                        |                      |
| Investment in capital assets          | 1,526,603.04           | 1,608,668.06         |
| Unrestricted (deficit)                | <u>(1,070,402.20)</u>  | <u>(950,470.80)</u>  |
| Total net position                    | <u>456,200.84</u>      | <u>\$ 658,197.26</u> |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

|   | September<br>Actual  | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|---|----------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>OPERATING REVENUES</b>                     |                      |                                  |                       |                      |                                   |
| Membership fees                               | \$ -                 | \$ 45.66                         | \$ -                  | 0.00%                | \$ 2,493.04                       |
| Rental income                                 | 1,200.00             | 3,000.00                         | 7,200.00              | 41.67%               | 1,400.00                          |
| Other income                                  | -                    | -                                | -                     | 0.00%                | -                                 |
| <b>Total revenues</b>                         | <b>1,200.00</b>      | <b>3,045.66</b>                  | <b>7,200.00</b>       | <b>42.30%</b>        | <b>3,893.04</b>                   |
| <b>OPERATING EXPENSES</b>                     |                      |                                  |                       |                      |                                   |
| Operations                                    |                      |                                  |                       |                      |                                   |
| Salaries                                      | 1,116.00             | 5,706.00                         | 15,000.00             | 38.04%               | 10,916.87                         |
| FICA tax                                      | 85.38                | 436.52                           | 2,000.00              | 21.83%               | 872.80                            |
| IMRF contribution                             | -                    | -                                | -                     | 0.00%                | 9.03                              |
| Medical insurance                             | -                    | 31.41                            | -                     | 0.00%                | (273.30)                          |
| OPEB expense                                  | -                    | -                                | 500.00                | 0.00%                | -                                 |
| Training                                      | -                    | -                                | -                     | 0.00%                | -                                 |
| Advertising                                   | -                    | -                                | 2,000.00              | 0.00%                | -                                 |
| Bank fees                                     | -                    | -                                | -                     | 0.00%                | -                                 |
| Credit card fees                              | 162.86               | 933.30                           | 3,600.00              | 25.93%               | 1,302.94                          |
| Postage & mailing                             | -                    | -                                | -                     | 0.00%                | -                                 |
| Office supplies                               | -                    | -                                | -                     | 0.00%                | -                                 |
| Operating supplies                            | -                    | 384.69                           | 1,000.00              | 38.47%               | 28.68                             |
| Utilities                                     | 2,032.47             | 10,760.29                        | 45,000.00             | 23.91%               | 11,687.20                         |
| Equipment                                     | -                    | -                                | -                     | 0.00%                | -                                 |
| Maintenance services building & grounds       | 429.75               | 596.79                           | 2,000.00              | 29.84%               | -                                 |
| Maintenance equipment                         | -                    | -                                | -                     | 0.00%                | -                                 |
| Janitor supplies                              | -                    | -                                | -                     | 0.00%                | -                                 |
| Other professional services                   | 2,963.19             | 15,674.50                        | 35,000.00             | 44.78%               | 11,943.31                         |
| Miscellaneous expenses                        | -                    | -                                | 500.00                | 0.00%                | 503.62                            |
| Bad debt expense                              | -                    | -                                | -                     | 0.00%                | -                                 |
| <b>Operating expenses before depreciation</b> | <b>6,789.65</b>      | <b>34,523.50</b>                 | <b>106,600.00</b>     | <b>32.39%</b>        | <b>36,991.15</b>                  |
| Depreciation                                  | -                    | -                                | -                     | 0.00%                | -                                 |
| <b>Total operating expenses</b>               | <b>6,789.65</b>      | <b>34,523.50</b>                 | <b>106,600.00</b>     | <b>32.39%</b>        | <b>36,991.15</b>                  |
| Operating income (loss)                       | (5,589.65)           | (31,477.84)                      | (99,400.00)           |                      | (33,098.11)                       |
| <b>NONOPERATING REVENUE (EXPENSES)</b>        |                      |                                  |                       |                      |                                   |
| Interest income                               | -                    | -                                | -                     | 0.00%                | -                                 |
| IMRF pension                                  | -                    | -                                | -                     | 0.00%                | -                                 |
| <b>Total nonoperating revenues (expenses)</b> | <b>-</b>             | <b>-</b>                         | <b>-</b>              | <b>0.00%</b>         | <b>-</b>                          |
| Change in net position                        | <u>\$ (5,589.65)</u> | <u>(31,477.84)</u>               | <u>\$ (99,400.00)</u> |                      | <u>(33,098.11)</u>                |
| Net position at beginning of year             |                      | <u>487,678.68</u>                |                       |                      | <u>691,295.37</u>                 |
| Net position at end of year                   |                      | <u>\$ 456,200.84</u>             |                       |                      | <u>\$ 658,197.26</u>              |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**AS OF SEPTEMBER 30, 2021**

|  | Motor Fuel<br>Tax      | TIF I 11-94<br>Sibley  | TIF II Sibley<br>Woodlawn | TIF III<br>Indulux   | TIF IV 300<br>W. Sibley |
|--|------------------------|------------------------|---------------------------|----------------------|-------------------------|
| <b>ASSETS</b>  |                        |                        |                           |                      |                         |
| Cash and cash equivalents  | \$ 3,619,625.51        | \$ 343,806.88          | \$ 272,613.82             | \$ 386,842.38        | \$ -                    |
| Property taxes receivable  | -                      | -                      | -                         | -                    | -                       |
| Receivables other taxes  | 76,272.79              | -                      | -                         | -                    | -                       |
| Due from other funds   | 1,363,919.69           | 2,522,365.94           | -                         | 127,849.56           | -                       |
| Total assets   | <u>\$ 5,059,817.99</u> | <u>\$ 2,866,172.82</u> | <u>\$ 272,613.82</u>      | <u>\$ 514,691.94</u> | <u>\$ -</u>             |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b> |                        |                        |                           |                      |                         |
| <b>Liabilities:</b>  |                        |                        |                           |                      |                         |
| Accounts payable   | 73,336.51              | -                      | 350,000.00                | -                    | 1,475.00                |
| Forfeiture deposit   | -                      | -                      | -                         | -                    | -                       |
| Property taxes-allowance   | -                      | -                      | -                         | -                    | -                       |
| Due to other funds   | -                      | -                      | 672,665.59                | -                    | 30,487.50               |
| Total liabilities  | <u>73,336.51</u>       | <u>-</u>               | <u>1,022,665.59</u>       | <u>-</u>             | <u>31,962.50</u>        |
| <b>Deferred inflows of resources</b>                               |                        |                        |                           |                      |                         |
| Property taxes   | -                      | -                      | -                         | -                    | -                       |
| Grants   | -                      | -                      | -                         | -                    | -                       |
| Illinois capital program   | 1,017,249.20           | -                      | -                         | -                    | -                       |
| Total deferred inflows of resources                                | <u>1,017,249.20</u>    | <u>-</u>               | <u>-</u>                  | <u>-</u>             | <u>-</u>                |
| <b>Fund balances:</b>  |                        |                        |                           |                      |                         |
| Restricted   |                        |                        |                           |                      |                         |
| Street maintenance   | 3,969,232.28           | -                      | -                         | -                    | -                       |
| Economic development   | -                      | 2,866,172.82           | -                         | 514,691.94           | -                       |
| Public safety  | -                      | -                      | -                         | -                    | -                       |
| Unassigned (deficit)   | -                      | -                      | (750,051.77)              | -                    | (31,962.50)             |
| Total fund balances (deficits)                                     | <u>3,969,232.28</u>    | <u>2,866,172.82</u>    | <u>(750,051.77)</u>       | <u>514,691.94</u>    | <u>(31,962.50)</u>      |
| Total liabilities, deferred inflows of resources and fund balance  | <u>\$ 5,059,817.99</u> | <u>\$ 2,866,172.82</u> | <u>\$ 272,613.82</u>      | <u>\$ 514,691.94</u> | <u>\$ -</u>             |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS (CONTINUED)**  
**AS OF SEPTEMBER 30, 2021**

|  | Police<br>Pension<br>Contribution | Firefighters<br>Pension<br>Contribution | American<br>Rescue Plan<br>Fund | Special<br>Income<br>Fund | Federal<br>Forfeiture | State<br>Forfeiture  | Foreign<br>Fire<br>Tax | Total                   |
|--|-----------------------------------|---|---------------------------------|---------------------------|-----------------------|----------------------|------------------------|-------------------------|
| <b>ASSETS</b>  |                                   |   |                                 |                           |                       |                      |                        |                         |
| Cash and cash equivalents  | \$ -                              | \$ -                                    | \$ 1,519,040.60                 | \$ -                      | \$ 26,052.70          | \$ 224,814.03        | \$ 21,380.99           | \$ 6,414,176.91         |
| Property taxes receivable  | 1,183,395.80                      | 691,546.94                              | -                               | -                         | -                     | -                    | -                      | 1,874,942.74            |
| Receivables other taxes  | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | 76,272.79               |
| Due from other funds   | -                                 | -                                       | -                               | 1,500.00                  | 78.00                 | -                    | -                      | 4,015,713.19            |
| <b>Total assets</b>  | <b>\$ 1,183,395.80</b>            | <b>\$ 691,546.94</b>                    | <b>\$ 1,519,040.60</b>          | <b>\$ 1,500.00</b>        | <b>\$ 26,130.70</b>   | <b>\$ 224,814.03</b> | <b>\$ 21,380.99</b>    | <b>\$ 12,381,105.63</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCE</b>       |                                   |   |                                 |                           |                       |                      |                        |                         |
| <b>Liabilities:</b>  |                                   |   |                                 |                           |                       |                      |                        |                         |
| Accounts payable   | -                                 | -                                       | -                               | -                         | -                     | 874.90               | -                      | 425,686.41              |
| Forfeiture deposit   | -                                 | -                                       | -                               | -                         | -                     | 76,542.57            | -                      | 76,542.57               |
| Property taxes-allowance   | 152,579.00                        | 89,163.00                               | -                               | -                         | -                     | -                    | -                      | 241,742.00              |
| Due to other funds   | -                                 | -                                       | -                               | -                         | -                     | 4,744.25             | -                      | 707,897.34              |
| <b>Total liabilities</b>   | <b>152,579.00</b>                 | <b>89,163.00</b>                        | <b>-</b>                        | <b>-</b>                  | <b>-</b>              | <b>82,161.72</b>     | <b>-</b>               | <b>1,451,868.32</b>     |
| <b>Deferred inflows of resources</b>   |                                   |   |                                 |                           |                       |                      |                        |                         |
| Property taxes   | 1,030,816.80                      | 602,383.94                              | -                               | -                         | -                     | -                    | -                      | 1,633,200.74            |
| Grants   | -                                 | -                                       | 1,519,040.60                    | -                         | -                     | -                    | -                      | 1,519,040.60            |
| Illinois capital program   | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | 1,017,249.20            |
| <b>Total deferred inflows of resources</b>                                   | <b>1,030,816.80</b>               | <b>602,383.94</b>                       | <b>1,519,040.60</b>             | <b>-</b>                  | <b>-</b>              | <b>-</b>             | <b>-</b>               | <b>4,169,490.54</b>     |
| <b>Fund balances:</b>  |                                   |   |                                 |                           |                       |                      |                        |                         |
| Restricted   |                                   |   |                                 |                           |                       |                      |                        |                         |
| Street maintenance   | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | 3,969,232.28            |
| Economic development   | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | 3,380,864.76            |
| Public safety  | -                                 | -                                       | -                               | -                         | 26,130.70             | 142,652.31           | 21,380.99              | 190,164.00              |
| Unassigned (deficit)   | -                                 | -                                       | -                               | 1,500.00                  | -                     | -                    | -                      | (780,514.27)            |
| <b>Total fund balances (deficits)</b>  | <b>-</b>                          | <b>-</b>                                | <b>-</b>                        | <b>1,500.00</b>           | <b>26,130.70</b>      | <b>142,652.31</b>    | <b>21,380.99</b>       | <b>6,759,746.77</b>     |
| <b>Total liabilities, deferred inflows of<br/>resources and fund balance</b> | <b>\$ 1,183,395.80</b>            | <b>\$ 691,546.94</b>                    | <b>\$ 1,519,040.60</b>          | <b>\$ 1,500.00</b>        | <b>\$ 26,130.70</b>   | <b>\$ 224,814.03</b> | <b>\$ 21,380.99</b>    | <b>\$ 12,381,105.63</b> |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 SPECIAL REVENUE FUNDS  
 FOR THE PERIOD ENDED SEPTEMBER 30, 2021

|                                     | Motor Fuel<br>Tax | TIF I I-94<br>Sibley | TIF II Sibley<br>Woodlawn | TIF III<br>Indulux | TIF IV 300<br>W. Sibley |
|-------------------------------------|-------------------|----------------------|---------------------------|--------------------|-------------------------|
| <b>REVENUES</b>                     |                   |                      |                           |                    |                         |
| Property tax-net                    | \$ -              | \$ -                 | \$ 342,221.15             | \$ 48,525.33       | \$ -                    |
| Motor fuel tax allotments           | 390,228.57        | -                    | -                         | -                  | -                       |
| Forfeiture Income                   | -                 | -                    | -                         | -                  | -                       |
| Foreign fire tax                    | -                 | -                    | -                         | -                  | -                       |
| Illinois rebuild grant              | -                 | -                    | -                         | -                  | -                       |
| Rental income                       | -                 | -                    | -                         | -                  | -                       |
| Interest income                     | 341.42            | -                    | -                         | -                  | -                       |
| Miscellaneous revenues              | -                 | -                    | -                         | -                  | -                       |
| <b>Total revenues</b>               | <b>390,569.99</b> | <b>-</b>             | <b>342,221.15</b>         | <b>48,525.33</b>   | <b>-</b>                |
| <b>EXPENDITURES</b>                 |                   |                      |                           |                    |                         |
| Current                             |                   |                      |                           |                    |                         |
| Pension contribution                | -                 | -                    | -                         | -                  | -                       |
| Maintenance service traffic signals | 62,831.55         | -                    | -                         | -                  | -                       |
| Maintenance supplies street         | 29,563.36         | -                    | -                         | -                  | -                       |
| Legal fees                          | -                 | -                    | -                         | -                  | 4,706.25                |
| Utilities                           | 58,422.87         | -                    | -                         | -                  | -                       |
| General maintenance-public works    | -                 | -                    | -                         | -                  | -                       |
| Project engineering                 | -                 | -                    | -                         | -                  | -                       |
| Street scarification                | -                 | -                    | -                         | -                  | -                       |
| Other professional services         | -                 | -                    | 350,000.00                | 36,774.50          | 1,725.00                |
| Lease payments                      | -                 | -                    | -                         | -                  | -                       |
| Maintenance services-building       | -                 | -                    | -                         | -                  | -                       |
| Maintenance services-equipment      | -                 | -                    | -                         | -                  | -                       |
| Maintenance services-vehicle        | -                 | -                    | -                         | -                  | -                       |
| Telephone                           | -                 | -                    | -                         | -                  | -                       |
| Travel expenses                     | -                 | -                    | -                         | -                  | -                       |
| Training                            | -                 | -                    | -                         | -                  | -                       |
| Radio/dispatch                      | -                 | -                    | -                         | -                  | -                       |
| Public education                    | -                 | -                    | -                         | -                  | -                       |
| Other contracted services           | -                 | -                    | -                         | -                  | -                       |
| Other miscellaneous expenses        | -                 | -                    | -                         | -                  | -                       |
| Informant/line up expenditures      | -                 | -                    | -                         | -                  | -                       |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
 SPECIAL REVENUE FUNDS  
 FOR THE PERIOD ENDED SEPTEMBER 30, 2021

|  | Motor Fuel<br>Tax      | TIF I 1-94<br>Sibley   | TIF II Sibley<br>Woodlawn | TIF III<br>Indulux   | TIF IV 300<br>W. Sibley |
|--|------------------------|------------------------|---------------------------|----------------------|-------------------------|
| <b>EXPENDITURES (Continued)</b>                              |                        |                        |                           |                      |                         |
| Current (Continued)  |                        |                        |                           |                      |                         |
| Coronavirus expenditures                                     | \$ -                   | \$ -                   | \$ -                      | \$ -                 | \$ -                    |
| Organization memberships                                     | -                      | -                      | -                         | -                    | -                       |
| Other contractual services                                   | -                      | -                      | -                         | -                    | -                       |
| Maintenance supplies-building/grounds                        | -                      | -                      | -                         | -                    | -                       |
| Maintenance supplies-equipment                               | -                      | -                      | -                         | -                    | -                       |
| Maintenance supplies-vehicles                                | -                      | -                      | -                         | -                    | -                       |
| Office supplies  | -                      | -                      | -                         | -                    | -                       |
| Operating supplies   | -                      | -                      | -                         | -                    | -                       |
| Tree maintenance   | 1,675.00               | -                      | -                         | -                    | -                       |
| Hauling disposal services                                    | 30,431.25              | -                      | -                         | -                    | -                       |
| Capital outlay   |                        |                        |                           |                      |                         |
| Salt building construction                                   | -                      | -                      | -                         | -                    | -                       |
| New equipment  | -                      | -                      | -                         | -                    | -                       |
| Vehicles   | 41,000.00              | -                      | -                         | -                    | -                       |
| Total expenditures   | 223,924.03             | -                      | 350,000.00                | 36,774.50            | 6,431.25                |
| Excess (deficiency) of revenues<br>over (under) expenditures | 166,645.96             | -                      | (7,778.85)                | 11,750.83            | (6,431.25)              |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                        |                        |                           |                      |                         |
| Transfer in  | -                      | -                      | -                         | -                    | -                       |
| Transfer out   | -                      | -                      | -                         | -                    | -                       |
| Total other financing sources (uses)                         | -                      | -                      | -                         | -                    | -                       |
| Net changes in fund balances                                 | 166,645.96             | -                      | (7,778.85)                | 11,750.83            | (6,431.25)              |
| Fund balances at beginning of year                           | 3,802,586.32           | 2,866,172.82           | (742,272.92)              | 502,941.11           | (25,531.25)             |
| Fund balances at end of year                                 | <u>\$ 3,969,232.28</u> | <u>\$ 2,866,172.82</u> | <u>\$ (750,051.77)</u>    | <u>\$ 514,691.94</u> | <u>\$ (31,962.50)</u>   |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
SPECIAL REVENUE FUNDS  
FOR THE PERIOD ENDED SEPTEMBER 30, 2021

|                                     | Police<br>Pension<br>Contribution | Firefighters<br>Pension<br>Contribution | American<br>Rescue Plan<br>Fund | Special<br>Income<br>Fund | Federal<br>Forfeiture | State<br>Forfeiture | Foreign<br>Fire<br>Tax | Total             |
|-------------------------------------|-----------------------------------|---|---------------------------------|---------------------------|-----------------------|---------------------|------------------------|-------------------|
| <b>REVENUES</b>                     |                                   |   |                                 |                           |                       |                     |                        |                   |
| Property tax-net                    | \$ 71,736.28                      | \$ 41,805.22                            | \$ -                            | \$ -                      | \$ -                  | \$ -                | \$ -                   | \$ 504,287.98     |
| Motor fuel tax allotments           | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | 390,228.57        |
| Forfeiture Income                   | -                                 | -                                       | -                               | -                         | -                     | 24,440.00           | -                      | 24,440.00         |
| Foreign fire tax                    | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |
| Illinois rebuild grant              | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |
| Rental income                       | -                                 | -                                       | -                               | 1,500.00                  | -                     | -                   | -                      | 1,500.00          |
| Interest income                     | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | 341.42            |
| Miscellaneous revenues              | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |
| <b>Total revenues</b>               | <b>71,736.28</b>                  | <b>41,805.22</b>                        | <b>-</b>                        | <b>1,500.00</b>           | <b>-</b>              | <b>24,440.00</b>    | <b>-</b>               | <b>920,797.97</b> |
| <b>EXPENDITURES</b>                 |                                   |   |                                 |                           |                       |                     |                        |                   |
| Current                             |                                   |   |                                 |                           |                       |                     |                        |                   |
| Pension contribution                | 71,736.28                         | 41,805.22                               | -                               | -                         | -                     | -                   | -                      | 113,541.50        |
| Maintenance service traffic signals | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | 62,831.55         |
| Maintenance supplies street         | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | 29,563.36         |
| Legal fees                          | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | 4,706.25          |
| Utilities                           | -                                 | -                                       | -                               | -                         | -                     | -                   | 194.90                 | 58,617.77         |
| General maintenance-public works    | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |
| Project engineering                 | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |
| Street scarification                | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |
| Other professional services         | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | 388,499.50        |
| Lease payments                      | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |
| Maintenance services-building       | -                                 | -                                       | -                               | -                         | -                     | -                   | 255.00                 | 255.00            |
| Maintenance services-equipment      | -                                 | -                                       | -                               | -                         | -                     | -                   | 943.65                 | 943.65            |
| Maintenance services-vehicle        | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |
| Telephone                           | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |
| Travel expenses                     | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |
| Training                            | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |
| Radio/dispatch                      | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |
| Public education                    | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |
| Other contracted services           | -                                 | -                                       | -                               | -                         | -                     | 1,764.62            | -                      | 1,764.62          |
| Other miscellaneous expenses        | -                                 | -                                       | -                               | -                         | -                     | -                   | 35.00                  | 35.00             |
| Informant/line up expenditures      | -                                 | -                                       | -                               | -                         | -                     | -                   | -                      | -                 |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
 SPECIAL REVENUE FUNDS  
 FOR THE PERIOD ENDED SEPTEMBER 30, 2021

|  | Police<br>Pension<br>Contribution | Firefighters<br>Pension<br>Contribution | American<br>Rescue Plan<br>Fund | Special<br>Income<br>Fund | Federal<br>Forfeiture | State<br>Forfeiture  | Foreign<br>Fire<br>Tax | Total                  |
|--|-----------------------------------|---|---------------------------------|---------------------------|-----------------------|----------------------|------------------------|------------------------|
| <b>EXPENDITURES (Continued)</b>                              |                                   |   |                                 |                           |                       |                      |                        |                        |
| Current (Continued)  |                                   |   |                                 |                           |                       |                      |                        |                        |
| Coronavirus expenditures                                     | \$ -                              | \$ -                                    | \$ -                            | \$ -                      | \$ -                  | \$ -                 | \$ -                   | \$ -                   |
| Organization memberships                                     | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | -                      |
| Other contractual services                                   | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | -                      |
| Maintenance supplies-building/grounds                        | -                                 | -                                       | -                               | -                         | -                     | -                    | 2,905.19               | 2,905.19               |
| Maintenance supplies-equipment                               | -                                 | -                                       | -                               | -                         | -                     | -                    | 1,535.06               | 1,535.06               |
| Maintenance supplies-vehicles                                | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | -                      |
| Office supplies  | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | -                      |
| Operating supplies   | -                                 | -                                       | -                               | -                         | -                     | -                    | 526.84                 | 526.84                 |
| Tree maintenance   | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | 1,675.00               |
| Hauling disposal services                                    | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | 30,431.25              |
| Capital outlay   |                                   |   |                                 |                           |                       |                      |                        |                        |
| Salt building construction                                   | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | -                      |
| New equipment  | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | -                      |
| Vehicles   | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | 41,000.00              |
| <b>Total expenditures</b>                                    | <b>71,736.28</b>                  | <b>41,805.22</b>                        | <b>-</b>                        | <b>-</b>                  | <b>-</b>              | <b>1,764.62</b>      | <b>6,395.64</b>        | <b>738,831.54</b>      |
| Excess (deficiency) of revenues<br>over (under) expenditures | -                                 | -                                       | -                               | 1,500.00                  | -                     | 22,675.38            | (6,395.64)             | 181,966.43             |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                   |   |                                 |                           |                       |                      |                        |                        |
| Transfer in  | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | -                      |
| Transfer out   | -                                 | -                                       | -                               | -                         | -                     | -                    | -                      | -                      |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                          | <b>-</b>                                | <b>-</b>                        | <b>-</b>                  | <b>-</b>              | <b>-</b>             | <b>-</b>               | <b>-</b>               |
| Net changes in fund balances                                 | -                                 | -                                       | -                               | 1,500.00                  | -                     | 22,675.38            | (6,395.64)             | 181,966.43             |
| Fund balances at beginning of year                           | -                                 | -                                       | -                               | -                         | 26,130.70             | 119,976.93           | 27,776.63              | 6,577,780.34           |
| Fund balances at end of year                                 | <u>\$ -</u>                       | <u>\$ -</u>                             | <u>\$ -</u>                     | <u>\$ 1,500.00</u>        | <u>\$ 26,130.70</u>   | <u>\$ 142,652.31</u> | <u>\$ 21,380.99</u>    | <u>\$ 6,759,746.77</u> |

*Amounts UNAUDITED updated through September 30, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**AS OF SEPTEMBER 30, 2021**

|   | 2009A<br>Series        | 2009B<br>Series      | 2009C<br>Series        | Homewood<br>Disposal<br>2019 Series | Total                  |
|---|------------------------|----------------------|------------------------|-------------------------------------|------------------------|
| <b>ASSETS</b>   |                        |                      |                        |                                     |                        |
| Cash and cash equivalents   | \$ 612,934.56          | \$ 349,180.44        | \$ 608,827.96          | \$ 793,223.94                       | \$ 2,364,166.90        |
| Property taxes receivable-net   | 1,055,180.69           | 475,000.95           | 1,026,529.84           | 1,378,520.45                        | 3,935,231.93           |
| Due from other funds  | -                      | -                    | -                      | -                                   | -                      |
| <b>Total assets</b>   | <b>\$ 1,668,115.25</b> | <b>\$ 824,181.39</b> | <b>\$ 1,635,357.80</b> | <b>\$ 2,171,744.39</b>              | <b>\$ 6,299,398.83</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                        |                      |                        |                                     |                        |
| <b>Liabilities:</b>   |                        |                      |                        |                                     |                        |
| Accounts payable  | 475.00                 | 950.00               | 475.00                 | -                                   | 1,900.00               |
| Property taxes-allowance  | 136,047.91             | 61,243.43            | 132,353.87             | 171,810.97                          | 501,456.18             |
| Due to other funds  | 333.33                 | (51,081.59)          | 333.34                 | 9,364.72                            | (41,050.20)            |
| <b>Total liabilities</b>  | <b>136,856.24</b>      | <b>11,111.84</b>     | <b>133,162.21</b>      | <b>181,175.69</b>                   | <b>462,305.98</b>      |
| <b>Deferred inflows of resources</b>                                      |                        |                      |                        |                                     |                        |
| Property taxes  | 919,132.78             | 413,757.52           | 894,175.97             | 1,206,709.48                        | 3,433,775.75           |
| <b>Fund balance:</b>  |                        |                      |                        |                                     |                        |
| Restricted  |                        |                      |                        |                                     |                        |
| Debt service  | 612,126.23             | 399,312.03           | 608,019.62             | 783,859.22                          | 2,403,317.10           |
| Unassigned (deficit)  | -                      | -                    | -                      | -                                   | -                      |
| <b>Total fund balances (deficits)</b>                                     | <b>612,126.23</b>      | <b>399,312.03</b>    | <b>608,019.62</b>      | <b>783,859.22</b>                   | <b>2,403,317.10</b>    |
| <b>Total liabilities, deferred inflows of resources and fund balances</b> | <b>\$ 1,668,115.25</b> | <b>\$ 824,181.39</b> | <b>\$ 1,635,357.80</b> | <b>\$ 2,171,744.39</b>              | <b>\$ 6,299,398.83</b> |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

|  | 2009A<br>Series             | 2009B<br>Series             | 2009C<br>Series             | Homewood<br>Disposal<br>2019 Series | Total                         |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|-------------------------------|
| <b>REVENUES</b>  |                             |                             |                             |                                     |                               |
| Property taxes-net   | \$ 214,756.88               | \$ 104,230.13               | \$ 188,293.41               | \$ 797,788.83                       | \$ 1,305,069.25               |
| Interest income  | 12.38                       | 2.50                        | 12.78                       | -                                   | 27.66                         |
| Other income   | -                           | 52,698.25                   | -                           | -                                   | 52,698.25                     |
| Total revenues   | <u>214,769.26</u>           | <u>156,930.88</u>           | <u>188,306.19</u>           | <u>797,788.83</u>                   | <u>1,357,795.16</u>           |
| <b>EXPENDITURES</b>  |                             |                             |                             |                                     |                               |
| Debt service   |                             |                             |                             |                                     |                               |
| Principal  | -                           | -                           | -                           | -                                   | -                             |
| Interest paid  | 132,500.00                  | 159,667.50                  | 115,400.00                  | 14,000.00                           | 421,567.50                    |
| Other fees   | 475.00                      | 950.00                      | 475.00                      | -                                   | 1,900.00                      |
| Total expenditures   | <u>132,975.00</u>           | <u>160,617.50</u>           | <u>115,875.00</u>           | <u>14,000.00</u>                    | <u>423,467.50</u>             |
| Excess (deficiency) of revenues<br>over (under) expenditures | 81,794.26                   | (3,686.62)                  | 72,431.19                   | 783,788.83                          | 934,327.66                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                             |                             |                             |                                     |                               |
| Transfers in   | -                           | -                           | -                           | -                                   | -                             |
| Transfers out  | -                           | -                           | -                           | -                                   | -                             |
| Total other financing sources (uses)                         | <u>-</u>                    | <u>-</u>                    | <u>-</u>                    | <u>-</u>                            | <u>-</u>                      |
| Net changes in fund balances                                 | 81,794.26                   | (3,686.62)                  | 72,431.19                   | 783,788.83                          | 934,327.66                    |
| Fund balances at beginning of year                           | <u>530,331.97</u>           | <u>402,998.65</u>           | <u>535,588.43</u>           | <u>70.39</u>                        | <u>1,468,989.44</u>           |
| Fund balances at end of year                                 | <u><u>\$ 612,126.23</u></u> | <u><u>\$ 399,312.03</u></u> | <u><u>\$ 608,019.62</u></u> | <u><u>\$ 783,859.22</u></u>         | <u><u>\$ 2,403,317.10</u></u> |

*Amounts UNAUDITED updated through September 30, 2021*

## Supplementary Information

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**AS OF SEPTEMBER 30, 2021**

|  | Current Year<br>Actual | Prior Year<br>Actual   |
|--|------------------------|------------------------|
| <b>ASSETS</b>  |                        |                        |
| Cash and cash equivalents  | \$ 2,364,166.90        | \$ 2,195,690.90        |
| Property taxes receivable-net                                      | 3,935,231.93           | 4,053,507.24           |
| Due from other funds   | -                      | -                      |
| Total assets   | <u>\$ 6,299,398.83</u> | <u>\$ 6,249,198.14</u> |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b> |                        |                        |
| <b>Liabilities:</b>  |                        |                        |
| Accounts payable   | 1,900.00               | 475.00                 |
| Property taxes-allowance   | 501,456.18             | 377,382.00             |
| Due to other funds   | <u>(41,050.20)</u>     | <u>(51,779.57)</u>     |
| Total liabilities  | <u>462,305.98</u>      | <u>326,077.43</u>      |
| <b>Deferred inflows of resources</b>                               |                        |                        |
| Property taxes   | <u>3,433,775.75</u>    | <u>3,676,125.24</u>    |
| <b>Fund balance:</b>   |                        |                        |
| Restricted for debt service  | 2,403,317.10           | 2,246,995.47           |
| Unassigned   | <u>-</u>               | <u>-</u>               |
| Total fund balance   | <u>2,403,317.10</u>    | <u>2,246,995.47</u>    |
| Total liabilities, deferred inflows of resources and fund balance  | <u>\$ 6,299,398.83</u> | <u>\$ 6,249,198.14</u> |

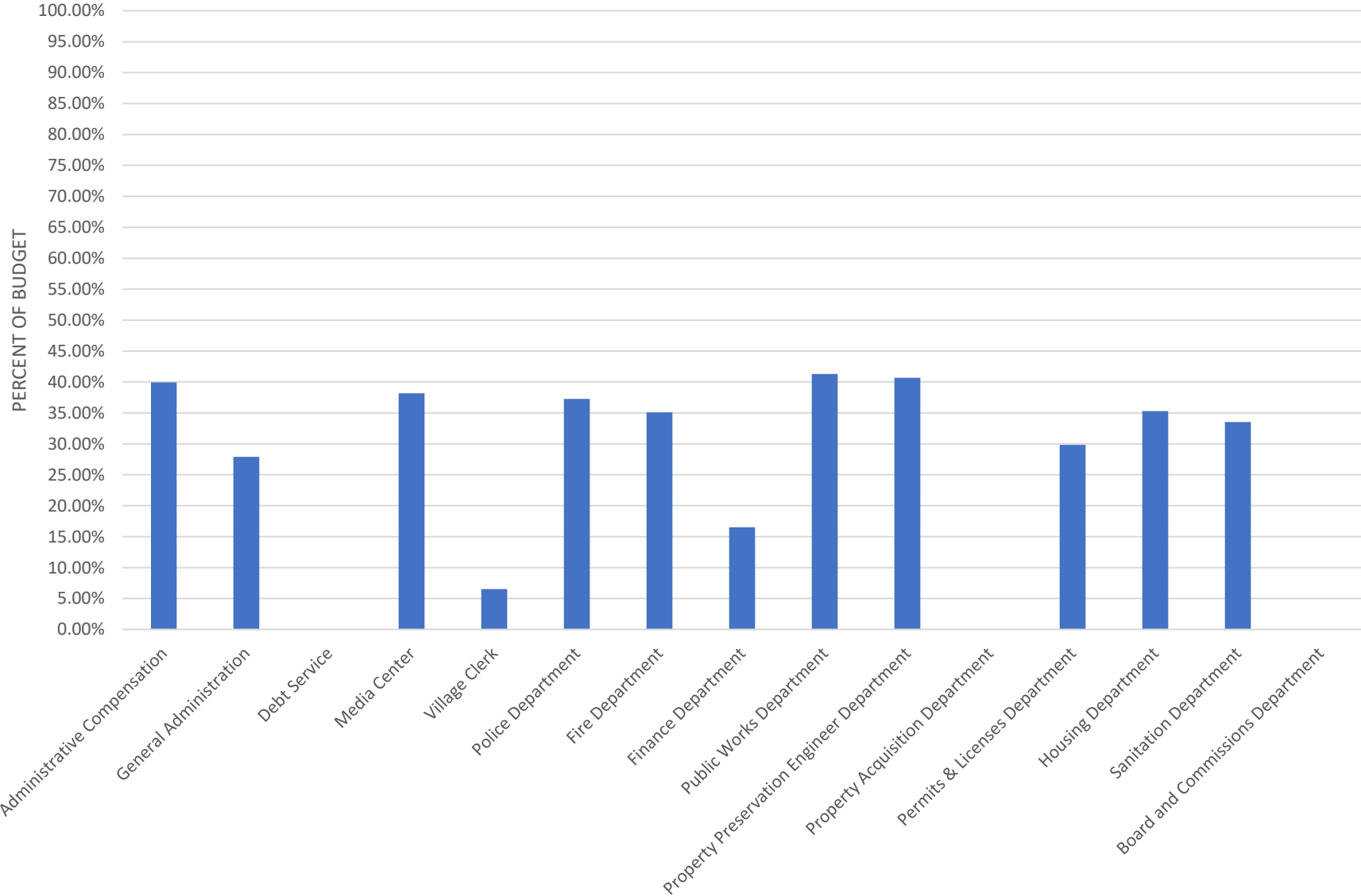
*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

|  | September<br>Actual    | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>September<br>Actual |
|--|------------------------|----------------------------------|-----------------------|----------------------|-----------------------------------|
| <b>REVENUES</b>  |                        |                                  |                       |                      |                                   |
| Property taxes-net   | \$ 1,151,948.66        | \$ 1,305,069.25                  | \$ 3,977,319.20       | 32.81%               | \$ 2,500,469.16                   |
| Interest income  | 5.34                   | 27.66                            | 450.00                | 6.15%                | 149.99                            |
| Other income   | -                      | 52,698.25                        | 110,000.00            | 47.91%               | 55,454.57                         |
| <b>Total revenues</b>  | <b>1,151,954.00</b>    | <b>1,357,795.16</b>              | <b>4,087,769.20</b>   | <b>33.22%</b>        | <b>2,556,073.72</b>               |
| <b>EXPENDITURES</b>  |                        |                                  |                       |                      |                                   |
| Debt service   |                        |                                  |                       |                      |                                   |
| Principal  | -                      | -                                | 3,650,000.00          | 0.00%                | 1,135,000.00                      |
| Interest paid  | -                      | 421,567.50                       | 865,135.00            | 48.73%               | 490,960.84                        |
| Other fees   | 1,900.00               | 1,900.00                         | 45,000.00             | 4.22%                | 3,150.00                          |
| <b>Total expenditures</b>                                    | <b>1,900.00</b>        | <b>423,467.50</b>                | <b>4,560,135.00</b>   | <b>9.29%</b>         | <b>1,629,110.84</b>               |
| Excess (deficiency) of revenues<br>over (under) expenditures | 1,150,054.00           | 934,327.66                       | (472,365.80)          |                      | 926,962.88                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                        |                                  |                       |                      |                                   |
| Transfers in   | -                      | -                                | 525,000.00            | 0.00%                | -                                 |
| Transfer out   | -                      | -                                | -                     | 0.00%                | -                                 |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>               | <b>-</b>                         | <b>525,000.00</b>     | <b>0.00%</b>         | <b>-</b>                          |
| Net changes in fund balances                                 | <u>\$ 1,150,054.00</u> | 934,327.66                       | <u>\$ 52,634.20</u>   |                      | 926,962.88                        |
| Fund balances (deficits) at beginning of year                |                        | <u>1,468,989.44</u>              |                       |                      | <u>1,320,032.59</u>               |
| Fund balances at end of year                                 |                        | <u>\$ 2,403,317.10</u>           |                       |                      | <u>\$ 2,246,995.47</u>            |

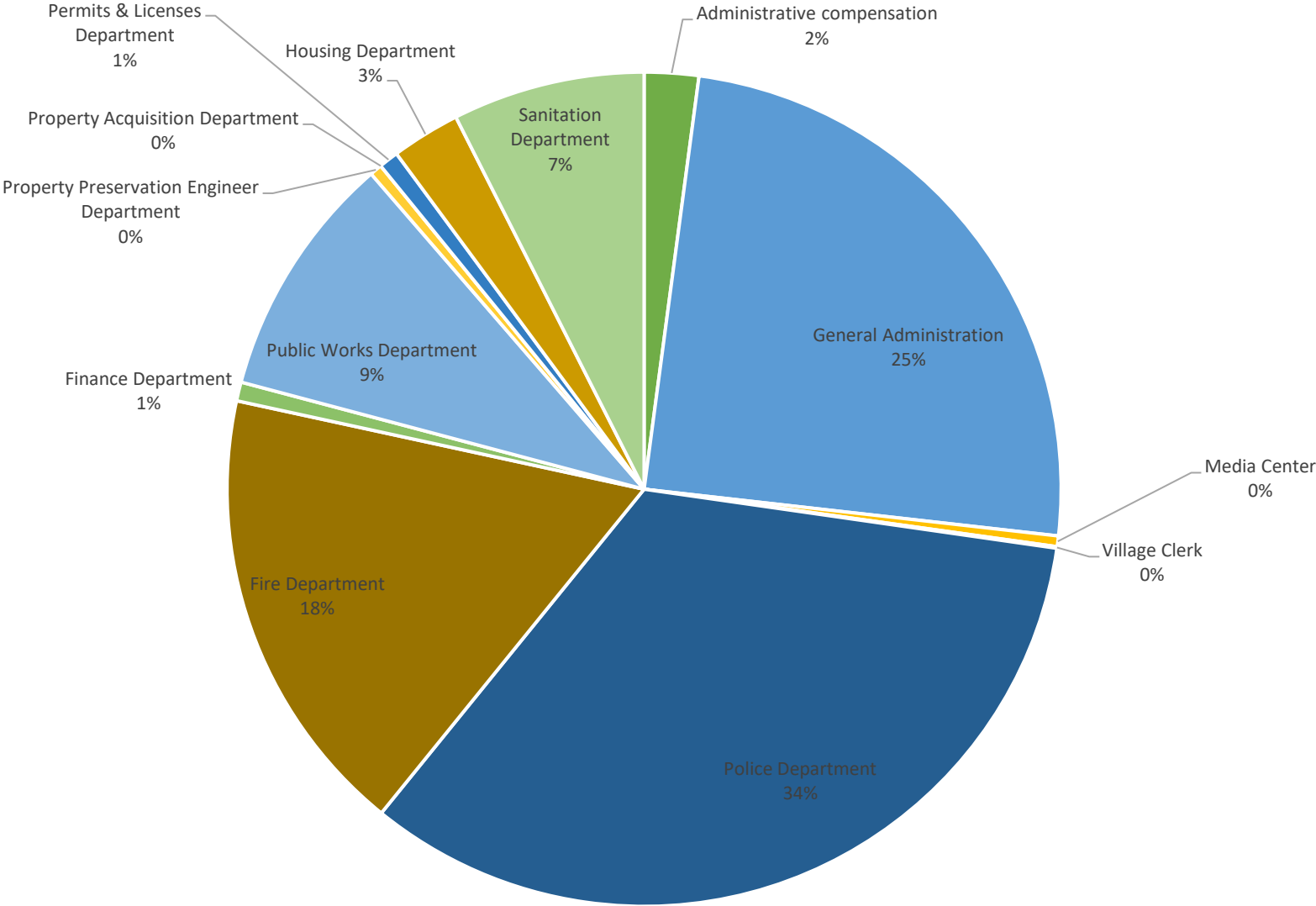
*Amounts UNAUDITED updated through September 30, 2021*

# VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



*Amounts UNAUDITED updated through September 30, 2021*

## VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES**  
**AS OF SEPTEMBER 30, 2021**

|                                      | Current Year<br>Actual |
|--------------------------------------|------------------------|
| <b>General Fund - Unrestricted</b>   |                        |
| Accounts payable                     | \$ 651,677.96          |
| Local debt recovery                  | 3,257.34               |
| Bond payments commingled account     | 1,081,651.37           |
| Clerks account                       | 804,848.67             |
| Clerks ub unapplied cash             | -                      |
| Petty cash                           | 16.85                  |
| Payroll checking                     | 22,643.76              |
| Corp IPTIP cash                      | 2,006,590.42           |
| Total General Fund - Unrestricted    | \$ 4,570,686.37        |
| <br><b>General Fund - Restricted</b> |                        |
| Capital projects installment         | 353,666.75             |
| Narcint account                      | 8,201.88               |
| Cook County COVID-19 grant           | 625,722.52             |
| Cash at paying agent                 | -                      |
| Lease agreement holding              | -                      |
| City of Chicago-tort liability       | 159,571.97             |
| Total General Fund - Restricted      | \$ 1,147,163.12        |
| <br><b>Enterprise Fund</b>           |                        |
| <b>Water</b>                         |                        |
| Cash at paying agent                 | -                      |
| Clerk's account                      | 39,157.93              |
| Clerk's account-credit card          | -                      |
| Water fund checking account          | 1,816,416.52           |
| Petty cash                           | 500.00                 |
| Total Water                          | \$ 1,856,074.45        |
| <br><b>Sewer</b>                     |                        |
| Clerk's account                      | 100,262.41             |
| Sewer                                | 1,748,762.78           |
| Total Sewer                          | \$ 1,849,025.19        |
| <br><b>Melanie Fitness Center</b>    |                        |
| Cash                                 | 4,129.46               |
| Total Melanie Fitness Center         | \$ 4,129.46            |

*Amounts UNAUDITED updated through September 30, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES (CONTINUED)**  
**AS OF SEPTEMBER 30, 2021**

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|                                  | Current Year<br>Actual |
|----------------------------------|------------------------|
| <b>Special Revenue</b>           |                        |
| Motor Fuel Tax                   | 3,619,625.51           |
| TIF I I-94 Sibley                | 343,806.88             |
| TIF II Sibley Woodlawn           | 272,613.82             |
| TIF III Indulux                  | 386,842.38             |
| TIF IV 300 W. Sibley             | -                      |
| Police Pension Contribution      | -                      |
| Firefighter Pension Contribution | -                      |
| <b>Federal Forfeiture</b>        |                        |
| Justice account                  | -                      |
| Treasury account                 | 26,052.70              |
| Total Federal Forfeiture         | \$ 26,052.70           |
| State Forfeiture                 | 32,554.12              |
| State Forfeiture Holding         | 192,259.91             |
| Foreign Fire Tax                 | 21,380.99              |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES (CONTINUED)**  
**AS OF SEPTEMBER 30, 2021**

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|                                  | <u>Current Year<br/>Actual</u> |
|----------------------------------|--------------------------------|
| <b>Debt Service</b>              |                                |
| <b>2009A</b>                     |                                |
| Bond payments commingled account | -                              |
| Escrowed bank account            | <u>612,934.56</u>              |
| Total 2009A                      | <u>612,934.56</u>              |
| <b>2009B</b>                     |                                |
| Bond payments commingled account | 174,072.65                     |
| Escrowed bank account            | <u>175,107.79</u>              |
| Total 2009B                      | <u>349,180.44</u>              |
| <b>2009C</b>                     |                                |
| Bond payments commingled account | -                              |
| Escrowed bank account            | <u>608,827.96</u>              |
| Total 2009C                      | <u>608,827.96</u>              |
| <b>Homewood Disposal Bonds</b>   |                                |
| Bond payments commingled account | -                              |
| Escrowed bank account            | <u>793,223.94</u>              |
| Total Homewood Disposal Bonds    | <u>793,223.94</u>              |
| Total Debt Service               | <u><u>\$ 2,364,166.90</u></u>  |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**LONG-TERM DEBT FUNDING STATUS**  
**AS OF SEPTEMBER 30, 2021**

|                                      | City of<br>Chicago     | 2009A<br>Series        | 2009B<br>Series      | 2009C<br>Series        | Homewood<br>Disposal<br>2020<br>Series | Total                  |
|--------------------------------------|------------------------|------------------------|----------------------|------------------------|--|------------------------|
| <b>Payment</b>                       |                        |                        |                      |                        |  |                        |
| June interest                        | \$ -                   | \$ 132,500.00          | \$ 159,667.50        | \$ 115,400.00          | \$ 14,000.00                           | \$ 421,567.50          |
| December interest                    | 429,601.79             | 132,500.00             | 159,667.50           | 115,400.00             | 14,000.00                              | 851,169.29             |
| December principal                   | 723,420.38             | 1,000,000.00           | 250,000.00           | 1,000,000.00           | 1,400,000.00                           | 4,373,420.38           |
| Total fiscal year payment            | <u>\$ 1,153,022.17</u> | <u>\$ 1,265,000.00</u> | <u>\$ 569,335.00</u> | <u>\$ 1,230,800.00</u> | <u>\$ 1,428,000.00</u>                 | <u>\$ 5,646,157.17</u> |
| Amount paid                          | -                      | 132,500.00             | 159,667.50           | 115,400.00             | 14,000.00                              | 421,567.50             |
| Amount due at December 1st           | <u>1,153,022.17</u>    | <u>1,132,500.00</u>    | <u>409,667.50</u>    | <u>1,115,400.00</u>    | <u>1,414,000.00</u>                    | <u>5,224,589.67</u>    |
| Water fund checking account          | 1,816,416.52           | -                      | -                    | -                      | -                                      | 1,816,416.52           |
| General fund restricted cash account | 159,571.97             | -                      | -                    | -                      | -                                      | 159,571.97             |
| Water fund checking account          | <u>1,975,988.49</u>    | <u>-</u>               | <u>-</u>             | <u>-</u>               | <u>-</u>                               | <u>1,975,988.49</u>    |
| Debt service balances                | <u>-</u>               | <u>612,934.56</u>      | <u>349,180.44</u>    | <u>608,827.96</u>      | <u>793,223.94</u>                      | <u>2,364,166.90</u>    |
| General fund-reserve cash            | <u>-</u>               | <u>-</u>               | <u>-</u>             | <u>-</u>               | <u>-</u>                               | <u>1,081,651.37</u>    |
| Unfunded (overfunded) balance        | <u>\$ (822,966.32)</u> | <u>\$ 519,565.44</u>   | <u>\$ 60,487.06</u>  | <u>\$ 506,572.04</u>   | <u>\$ 620,776.06</u>                   | <u>\$ (197,217.09)</u> |
| % Funded                             | 171.37%                | 54.12%                 | 85.24%               | 54.58%                 | 56.10%                                 | 103.77%                |

*Amounts UNAUDITED updated through September 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**UTILITY AGED TRIAL BALANCE BY DISTRICT**  
**AS OF OCTOBER 6, 2021**

|              | 0-60 Days              | 61-90 Days           | 91-120 Days          | 121-150 Days         | 151-365 Days         | Over 365 Days          | Total Accounts<br>Receivable |
|--------------|------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------------|
| District 1   | \$ 301,982.94          | \$ 647.45            | \$ 118,506.57        | \$ -                 | \$ 125,047.77        | \$ 557,038.29          | \$ 1,103,223.02              |
| District 2   | 449,767.04             | 172,919.15           | 6,566.63             | 1,969.64             | 266,184.17           | 586,158.04             | 1,483,564.67                 |
| District 3   | 216,049.95             | 962.04               | 2,152.00             | 130,446.51           | 139,543.39           | 587,821.50             | 1,076,975.39                 |
| District 4   | 151,093.17             | 1,929.57             | 9,936.23             | 6,126.04             | 103,211.64           | 887,357.86             | 1,159,654.51                 |
| District 6-8 | 45,315.42              | 3,940.57             | 3,172.37             | 83.37                | 23,617.58            | 160,845.78             | 236,975.09                   |
|              | <u>\$ 1,164,208.52</u> | <u>\$ 180,398.78</u> | <u>\$ 140,333.80</u> | <u>\$ 138,625.56</u> | <u>\$ 657,604.55</u> | <u>\$ 2,779,221.47</u> | <u>\$ 5,060,392.68</u>       |

*Amounts UNAUDITED updated through September 30, 2021*